Canada Customs and Revenue Agency

Performance Report

For the period ending
March 31, 2001

Canada

Improved Reporting to Parliament
Pilot Document

Each year, the government prepares Estimates in support of its request to Parliament for authority to spend public monies. This request is formalized through the tabling of appropriation bills in Parliament.

The Estimates of the Government of Canada are structured in several parts. Beginning with an overview of total government spending in Part I, the documents become increasingly more specific. Part II outlines spending according to departments, agencies and programs and contains the proposed wording of the conditions governing spending which Parliament will be asked to approve.

The *Report on Plans and Priorities* provides additional detail on each department and its programs primarily in terms of more strategically oriented planning and results information with a focus on outcomes.

The *Departmental Performance Report* provides a focus on results-based accountability by reporting on accomplishments achieved against the performance expectations and results commitments as set out in the spring *Report on Plans and Priorities*.

The Estimates, along with the Minister of Finance's Budget, reflect the government's annual budget planning and resource allocation priorities. In combination with the subsequent 0reporting of financial results in the Public Accounts and of accomplishments achieved in Departmental Performance Reports, this material helps Parliament hold the government to account for the allocation and management of funds.

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Foreword

In the spring of 2000 the President of the Treasury Board tabled in Parliament the document "Results for Canadians: A Management Framework for the Government of Canada". This document sets a clear agenda for improving and modernising management practices in federal departments and agencies.

Four key management commitments form the basis for this vision of how the Government will deliver their services and benefits to Canadians in the new millennium. In this vision, departments and agencies recognise that they exist to serve Canadians and that a "citizen focus" shapes all activities, programs and services. This vision commits the government of Canada to manage its business by the highest public service values. Responsible spending means spending wisely on the things that matter to Canadians. And finally, this vision sets a clear focus on results – the impact and effects of programs.

Departmental performance reports play a key role in the cycle of planning, monitoring, evaluating, and reporting of results through ministers to Parliament and citizens. Earlier this year, departments and agencies were encouraged to prepare their reports following certain principles. Based on these principles, an effective report provides a coherent and balanced picture of performance that is brief and to the point. It focuses on results – benefits to Canadians – not on activities. It sets the department's performance in context and associates performance with earlier commitments, explaining any changes. Supporting the need for responsible spending, it clearly links resources to results. Finally the report is credible because it substantiates the performance information with appropriate methodologies and relevant data.

In performance reports, departments strive to respond to the ongoing and evolving information needs of parliamentarians and Canadians. The input of parliamentarians and other readers can do much to improve these reports over time. The reader is encouraged to assess the performance of the organization according to the principles outlined above, and provide comments to the department or agency that will help it in the next cycle of planning and reporting.

This report is accessible electronically from the Treasury Board of Canada Secretariat Internet site:
http://www.tbs-sct.gc.ca/rma/dpr/dpre.asp
Comments or questions can be directed to this Internet site or to:
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Treasury Board Secretariat
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Canada Customs and Revenue Agency

Performance Report

For the period ending
March 31, 2001

The Honourable Martin Cauchon
Minister of National Revenue

This Performance Report is identical in content to the Canada Customs and Revenue Agency's 2000-2001 Annual Report. The Minister of National Revenue tables the CCRA's Annual Report in Parliament pursuant to the requirements of the *Canada Customs and Revenue Agency Act*. The Performance Report and the CCRA's Annual Report contain the same comprehensive performance information and an assessment by the Auditor General of Canada of the fairness and reliability of that information, as well as the opinion of the Auditor General of Canada on the CCRA's financial statements. For more information on the CCRA's Annual Report, visit the CCRA's Web site at www.ccra.gc.ca, or write to the Corporate Governance and Accountability Division, Finance and Administration Branch, Canada Customs and Revenue Agency, Ottawa, Canada K1A 0L5.

CCRA Performance Report
2000-2001 Annual Report to Parliament

More Ways to Serve You!
Pour vous servir encore mieux !

Canada Customs and Revenue Agency
Agence des douanes et du revenu du Canada

Canada

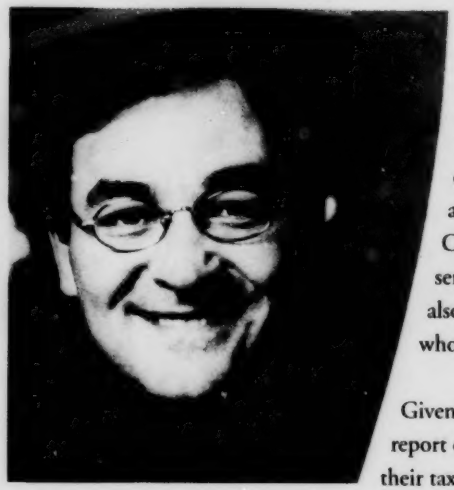
Account*ability*, the title of the first *Annual Report* to Parliament of the Canada Customs and Revenue Agency (CCRA), embodies two themes: **account** and ***ability***. **Account** represents the CCRA's declaration of what we have accomplished following our transition to agency status. ***Ability*** symbolizes the capacity of the CCRA's workforce to realize the promise of agency status. In both themes, a common thread emerges: that teamwork has been key to the successes that we have realized to date and is also essential to achieving the objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan.*

Account*ability* comprises three volumes. The *CCRA Performance Report* provides an agency-wide overview of our program delivery results. The *Annex: Supplementary Performance Information by Business Line* provides the details on our performance in each of the CCRA's five main business lines. The last volume, *CCRA Financial Statements*, provides the financial exhibits for our operations and responsibilities in 2000-2001.

Message from the Minister

For any modern, service-oriented organization to carry out its work and keep pace with change, accountability is critical. In the case of the Canada Customs and Revenue Agency (CCRA), we are accountable through Parliament to Canadians. Our mission is to promote compliance with Canada's tax, trade, and border laws, and thereby contribute to the social and economic well-being of Canadians. To assure Canadians that we are fulfilling our mission, we have to show them how we are doing this.

In becoming an agency in late 1999, our mission has not changed. But we have greater freedom to pursue innovative ways of fulfilling that mission, as well as more responsibility to report back to Canadians on results we have achieved. In this sense, **account*ability*** represents a major milestone in the evolution of the CCRA. Never before has this organization assessed the effectiveness of its operations so extensively or in such a transparent way.



I am proud to table our first *Annual Report* to Parliament which highlights what we have accomplished in this first full year as an agency. Among our accomplishments, we collected $296 billion in federal and provincial tax receipts and distributed a total of $9.8 billion in federal child tax benefits and GST/HST credits to over 3 million families and 8.6 million individuals. We helped to protect Canadian farmers and their livestock from the threat of foot-and-mouth disease through strong border protection. We have developed new working relationships with our provincial and territorial counterparts. We also developed and enhanced our working relationships with Canadian business, large and small. We collaborated closely with our partners in the Government of Canada, contributing to the Government On-Line initiative through new electronic services such as NETFILE. As 2001 is the International Year of Volunteers, I would also like to highlight the important contribution of our many CCRA volunteers who have helped other Canadians to complete their tax returns or apply for benefits.

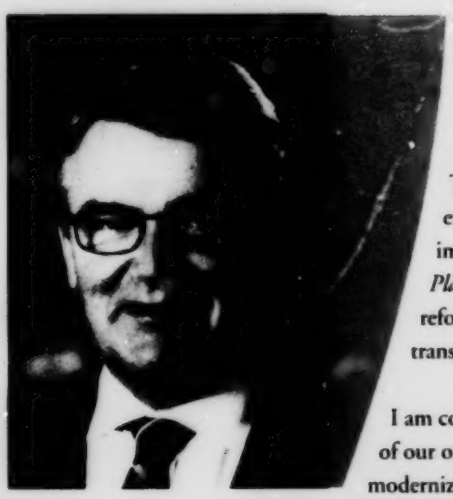
Given our unique agency status and flexibility, it is particularly important that we report on our performance in an open and comprehensive way. Whether they are filing their taxes, importing goods, or applying for benefits, we expect Canadians—individuals and businesses—to be truthful and forthcoming in meeting their reporting requirements under the laws we administer. We owe it to Canadians to expect nothing less from us.

The Honourable Martin Cauchon
Minister of National Revenue

Foreword by the Chair

This report provides a comprehensive accounting of the CCRA's first full year of operation as an agency. Agency status enables the CCRA to improve its effectiveness by striking a better balance in its operations between public-sector principles and private-sector practices. In essence, this document is the equivalent of an annual report to shareholders. In this case, every Canadian is a shareholder, and contributing to the economic and social well-being of Canadians is the main purpose of our business.

Much of what the CCRA does—the laws we administer and the programs we deliver—involves obligatory transactions for which we are responsible. The businesses and individuals from whom we collect taxes, and the visitors to Canada who want to cross our borders, are required to comply with the rules. This means the way in which we carry out our business must focus on maintaining confidence and good will.



At the heart of this is our ability to demonstrate the CCRA's competence and to publicly embrace the need to continuously improve its performance. This involves assessing how well we do and sharing that assessment with our employees—the people we depend upon to deliver quality service and achieve performance improvements—and with Canadians—the people we are accountable to and whose confidence and good will is crucial in carrying out our mandate.

This *Annual Report* is that assessment. It clearly indicates where we have met expectations and where we need to improve. It also identifies priorities for improvement, which are guided by the four objectives in our *Corporate Business Plan* change agenda: transforming our core business, fostering human resources reform and renewal, achieving administrative reform and renewal, and integrating transparent management for results.

I am confident this information will help Canadians learn more about the strengths of our organization, the challenges we face, and the need to continue innovating and modernizing our operations. I am also hopeful it will help managers and staff focus their efforts and prioritize their resources to make better decisions and achieve better results.

Michael L. Turcotte
Chair, Board of Management

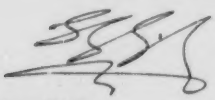
Management's Statement of Responsibility for *Performance Information*

The Canada Customs and Revenue Agency's *Annual Report* for the year ending March 31, 2001, was prepared under the direction of the Minister of National Revenue and the Commissioner, supported by the CCRA's Board of Management. The *Canada Customs and Revenue Agency Act* requires that an annual report be tabled in Parliament. This report must include information about the CCRA's performance on objectives established in its 2000-2001 to 2002-2003 *Corporate Business Plan.* It must also include an assessment by the Auditor General of Canada of the fairness and reliability of that information. It is not the role of the Auditor General of Canada to assess or comment on the CCRA's actual performance.

Management is responsible for the accuracy and completeness of information in the report. To fulfill this responsibility, management maintains financial and management control systems and practices that provide reasonable assurance the information is accurate and complete. Some of the performance information is based on management's best estimates and judgments. In some instances, as indicated in the report, management used new categories of information that do not meet the CCRA's normal expectations for completeness and accuracy; however, this is the best information currently available.

To ensure an enhanced level of assurance, Internal Audit conducts independent reviews of various aspects of the CCRA's performance information. In addition, the audit and governance committees of the Board of Management—which oversee management's responsibilities for maintaining adequate internal control and financial/performance reporting systems—meet with internal and external auditors on a regular basis. These committees recommend the *Annual Report* to the Board for subsequent approval by the Minister.

The *CCRA Performance Report* and its companion volume, *Annex: Supplementary Performance Information by Business Line*, contain the CCRA's performance information. The *CCRA Performance Report* also includes the assessment of the Auditor General of Canada (see page 1-65). Financial information reported in this volume and its annex is consistent with the audited CCRA financial statements contained in the last volume of this *Annual Report.*



Stephen Rigby
Chief Financial Officer and Assistant Commissioner
Finance and Administration Branch

About Accountability

Accountability, the theme of Canada Customs and Revenue Agency's first annual report to Parliament, demonstrates our commitment to be clear and transparent in reporting to Canadians about the results we are achieving. **Accountability** is a permanent record of the dollars we have spent and the results we have achieved in our first full year of operation, as these relate to our mission and strategic objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan*. The first volume, *CCRA Performance Report*, provides an agency-wide overview of our program delivery results. The *Annex: Supplementary Performance Information by Business Line* provides the details on our performance in each of the CCRA's five main business lines. The last volume, *CCRA Financial Statements*, provides the financial exhibits for our operations and responsibilities in 2000-2001.

CCRA's expected outcomes

Within the context of our mission and strategic direction, we have identified two strategic outcomes for our business—that **Canadians comply with tax, trade, and border legislation** and that **the CCRA is a leading-edge service organization**. These strategic outcomes are supported by seven intermediate outcomes that have a clear impact on Canadians. Each of our five business lines contributes to achieving one or more of these outcomes.

1. Canadians voluntarily pay their fair share of taxes
2. The tax base is protected
3. Canadians receive their rightful share of entitlements
4. Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders
5. Canadians receive an impartial and timely review of contested decisions through our redress system
6. Provinces/territories and other government departments rely on the CCRA as a key service provider
7. Performance of our business services and operations is maximized through modern and innovative management approaches

Of the seven intermediate outcomes, the last two fall within our innovation agenda, which is the subject of a three-year plan we are in the midst of implementing. As a result, our performance reporting highlights our year-one progress against a three-year innovation plan. The five other outcomes relate to our core operations. Sustaining an appropriate level of performance year in and year out against the expectations we have established for ourselves remains the primary focus for our business lines.

To assess our performance in achieving these outcomes, we have established 33 anticipated results that are aligned with the strategic objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan*.

Rating our performance

With **account*ability***, the CCRA has created its first performance report card by business line. The report card is our assessment of our performance. It identifies the anticipated results that support specific outcomes, the actual results we have achieved, and the indicators we used to assess our performance. We rate each anticipated result and show whether our performance fully met, largely met, or fell short of the target. We also provide a separate rating of the quality of information we used as a basis for the assessment.

To assess the CCRA's performance for 2000-2001, we used a range of indicators including survey results, statistical samples, and relevant business volumetrics. In some cases, we relied on estimates to get a rough but useful sense of a performance trend. In other cases, robust performance indicators are not yet in place or the supporting data is too imprecise to draw firm conclusions.

With **account*ability***, we are reporting on our performance at two levels. The *CCRA Performance Report* gives an overview and its companion volume, *Annex: Supplementary Performance Information by Business Line*, gives a more comprehensive report on specific results achieved by business line.

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Executive *Summary*

Introduction

Account*ability*, the Canada Customs and Revenue Agency's first *Annual Report* to Parliament, tells the story of how we performed during our first full year as an agency. It focuses on how we run our day-to-day business and how we are doing in meeting expectations as a result of becoming an agency.

Our agency status provides the Canada Customs and Revenue Agency with the expertise and guidance of an experienced and knowledgeable board of management and a greater flexibility to find innovative and timely ways to improve our performance. We will also continue to consult our clients and stakeholders to ensure we deliver service that meets their expectations and needs.

This *Annual Report* provides a solid foundation to prepare for the five-year review required under our legislation. It is an important first step in telling a meaningful performance story that will continue to unfold over the coming years. It also represents an important opportunity to share the lessons we have learned with other government departments and agencies.

Account*ability* tells the story of how we performed during our first full year as an agency.

The transition from government department to agency is not easy. It is a major undertaking that involves introducing many significant changes that affect our organization and our employees, while delivering quality service with limited resources. We have learned that we will not always hit the mark and that there will always be areas for improvement. We are also learning to strike the right balance between focusing on our core business activities and on innovation. Going forward, we will continue to set ambitious goals, including clear targets, that will lead us to becoming an organization of excellence.

Who We Are

On November 1, 1999, we officially became the Canada Customs and Revenue Agency (CCRA). In becoming an agency, our core mission of promoting compliance with Canada's tax, trade, and border legislation and contributing to the social and economic well-being of Canadians did not change. But we did gain new flexibilities to become more innovative and improve our service, including increased opportunities to form new partnerships and pursue new business opportunities with the provinces and territories. Becoming an agency also gave us the opportunity to better address those areas where we know that we can and should improve.

We are a diverse, complex, $3 billion-plus operation employing more than a quarter of the entire public service.

We are a diverse, complex, $3 billion-plus operation employing more than a quarter of the entire public service. In 2000-2001, we collected close to $300 billion in tax receipts, or about $1.2 billion on average for every working day. These revenues included over $37 billion on behalf of the provinces and territories. We served over 111 million travellers, and processed 10.6 million commercial releases through 492 customs service locations. We facilitated the interests of thousands of Canadian businesses internationally and made benefit and credit payments worth over $10 billion to more than 10 million Canadians during the year. In 2000-2001, we processed 23.3 million tax returns for individuals and trusts, and another 1.3 million for corporations. We attended to over 2 million businesses that regularly remit the GST and HST. We have also pursued an aggressive change agenda that includes implementing the 7-Point Plan for Fairness and demonstrating leadership of e-government in Canada.

In our first full year of operating as an agency, we have worked very hard to provide the best possible service backed by responsible enforcement within the constraints of our funding levels and other operational challenges.

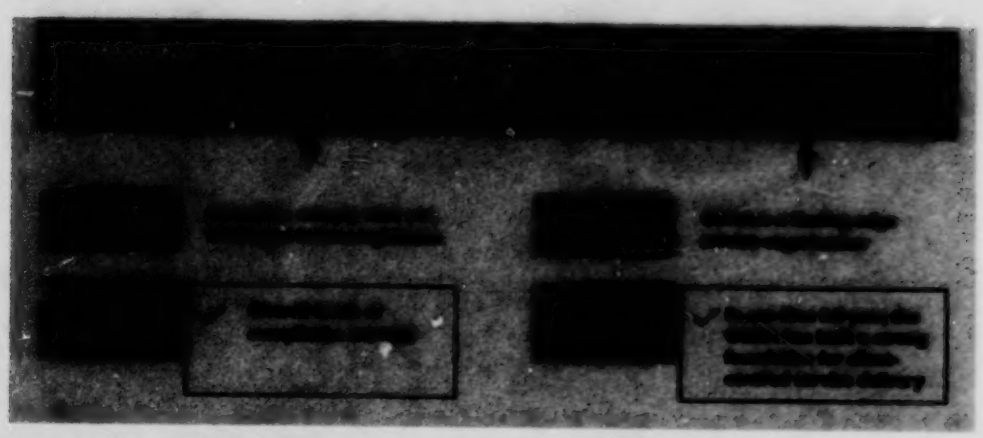
Our Overall Performance

On balance, we believe we have met the high expectations set out in our 2000-2001 to 2002-2003 *Corporate Business Plan* that support our mission. At the same time, we recognize that there are areas that require improvement.

Our *Corporate Business Plan* positions us to deliver on our two strategic outcomes for our business:

- Canadians comply with tax, trade, and border legislation, which constitutes our day-to-day core business.
- The CCRA is a leading-edge service organization, which encompasses our three-year change agenda to improve our operations and services outlined in our *Corporate Business Plan.*

The exhibit below provides an assessment of our performance against these two outcomes.



In terms of our performance against the first strategic outcome, our assessment of four main indicators of compliance suggests that we have attained our first strategic outcome—the vast majority of Canadian individuals and businesses comply with tax, trade, and border laws. For the second strategic outcome, we have built a strong foundation and demonstrated solid progress in the first year of our client-centred service delivery agenda. However, some improvements are needed.

For more information on the CCRA's performance against its two strategic outcomes, see Exhibit 4 on page 1-27 and Exhibit 5 on page 1-29.

Performance Highlights

The following section presents performance highlights across our business lines. In several areas, we have achieved some excellent results or notable successes. In others, we have identified and are addressing those areas that demand improvement. In most cases, plans to address these shortcomings have either been implemented or are being developed. Highlights are organized along our two key themes: managing the compliance continuum (page 1-25) and innovating for the future (page 1-28). These themes are directly aligned with our two strategic outcomes.

A complete summary of our performance across all business lines is provided in Schedule A – CCRA Performance Report Card (page 1-78). This summarizes our performance against the seven intermediate outcomes for our business lines.

In addition, a comprehensive accounting of our performance across all our operations is provided in the companion volume, *Annex: Supplementary Performance Information by Business Line*, which includes a separate performance chapter for each business line. The corresponding page numbers in the Annex (or in some cases, in this volume) are noted in the following section.

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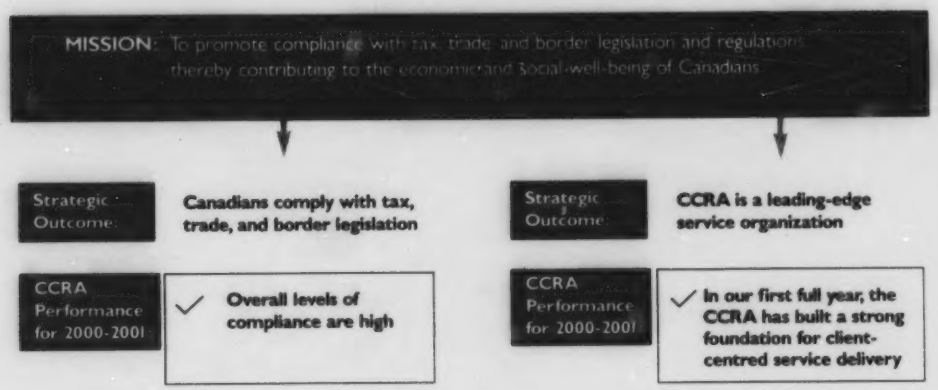

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Performance highlights – notable successes

Page ref.

Managing the Compliance Continuum

- ✓ Strong responsiveness in implementing some of the most **fundamental changes to Canadian income tax legislation** (arising from the federal Budget and Economic Statement) in 25 years, including tax on net income (TONI) processing for five provinces. — Annex: 2-21
- ✓ **Ninety-eight percent of 22.8 million individual income tax returns were processed efficiently and on time.** For this year and for the past two years, we exceeded our service standard. — Annex: 2-30
- ✓ **We estimate that over 99% of 34 million Canada Child Tax Benefit (CCTB) payments and 33 million GST/HST credit payments were issued on time.** — Annex: 2-69
- ✓ **Successfully supported the Summit of the Americas in Québec** by providing thorough planning, co-ordination, and delivery of customs services. — Annex: 2-90
- ✓ **Successfully protected the border against entry of foot-and-mouth disease** through timely increased border management controls in partnership with other government departments and agencies. — Annex: 2-90
- ✓ **Successfully secured additional funding** required for better workload processing and to sustain the integrity of our program delivery. — Annex: 2-135

Innovating for the Future

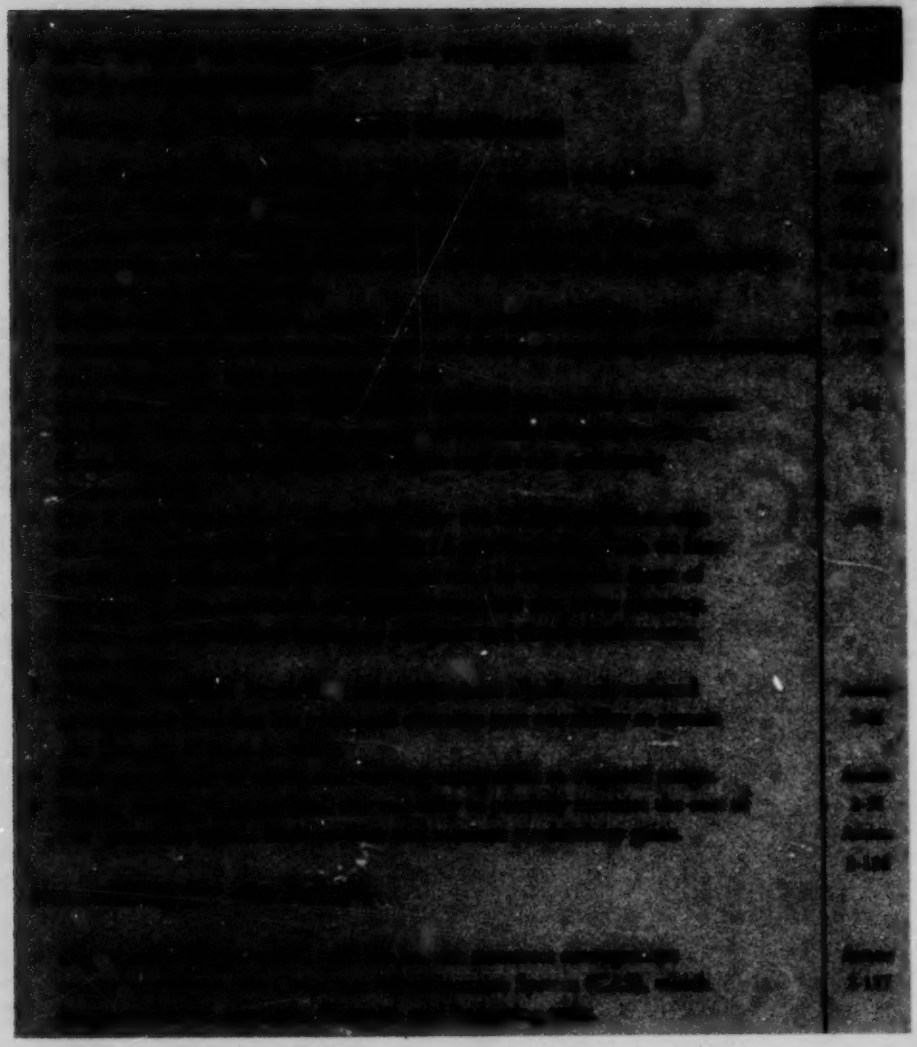
- ✓ Gains achieved in providing **integrated, harmonized, and client-centred services** to Canadians:
  - a first **Baseline Study** indicating that at least 61% of Canadians say the CCRA is doing at least a good job overall, including 9% who feel it is doing a very good job; — Annex: 2-150
  - **internationally recognized leader in e-government**, expanding the provision of key services over the Internet with the successful introduction of NETFILE; and — Annex 2-29
  - customs modernization underway through the **launch of the *Customs Action Plan*** and tabling of legislation in the Senate in March 2001. — Annex 2-81
- ✓ **Significant reform of and improvements to our human resources management system** to support enhanced service delivery under our three-year change agenda. Highlights from year 1 include: more timely and responsive staffing, creation of an expanded senior management cadre, launch of an enhanced CCRA learning agenda, and implementation of a new interest-based dispute resolution system. — Annex: 2-127
- ✓ **Priorities of clients and partners integrated into the management of the CCRA** through the establishment and successful engagement of the CCRA's new Board of Management. — Annex: 2-123
- ✓ **Strengthened partnership agreements with provinces and territories** through the signing of additional service management frameworks supported by formal annual reporting. — Annex: 2-73

Performance highlights – major areas for improvement

	Page ref.
Managing the Compliance Continuum	
• **Significant delays in processing corporate tax returns** due to backlogs resulting from the implementation of a new system.	Annex: 2-30
• **Levels of service need improvement** in some key areas such as phone accessibility in peak periods for individual tax-filers and benefit recipients despite year-over-year improvements.	Annex: 2-23 and 2-65
• **Disputes take too long to resolve**, despite some improvement, and the monitoring of the quality and consistency of decisions regarding fairness provisions and non-complex cases needs more rigour.	Annex: 2-105
• **Inadequate performance measurement systems** (particularly for customs services) – lack of clear performance targets for many of our operations; about half of these are qualitative in nature and are not sufficiently results-oriented.	1-61
• **Our level of service is significantly below the CCRA's public service standards for roughly one third of the 31 standards** for which we have performance information. In addition, we need to expand the scope of existing timeliness standards and develop new ones that cover accuracy, fairness, and accessibility, backed by adequate and timely performance measurement.	1-84
• **Funding shortfalls for audits and reviews** have significantly reduced coverage to a level that has prompted concerns over our ability to sustain the integrity of these activities.	Annex: 2-46
• **Slow progress in bringing outstanding receivables to targeted range.**	Annex: 2-31
• **Legacy costing systems limit our capacity** to precisely measure the cost of our operations within business lines and measure productivity gains.	Annex: 2-136
Innovating for the Future	
• **Data quality issues** remain with the human resources management component of the new Corporate Administrative System (CAS), which integrates human resources, financial, and budgeting tasks.	Annex: 2-127.

Improving our Performance

We are addressing those areas where improvements are needed through various strategies and initiatives, including our 2001-2002 to 2003-2004 *Corporate Business Plan* and the Performance Improvement Plan set out in "The Road Ahead" on page 1-57. In some cases, corrective measures have already been implemented. In other areas, it will take several years. However, in pursuing performance improvements, the CCRA is balancing its efforts to deliver on its change agenda with the paramount requirement to maintain the integrity of our current program delivery system.



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CCRA Performance *Report*

About Our Mission

The CCRA is committed to providing better service to Canadians. Agency status did not change our core mission of promoting compliance with tax, trade, and border laws. Rather, it has given our organization an unprecedented opportunity to become more innovative. We now have the opportunities to form new partnerships with the provinces and territories and to address those areas where we have identified a need to enhance our performance. Our challenge is to use new flexibilities in areas—including human resources and labour relations, real property, procurement, asset management, and governance and strategic oversight—to align our organization more closely to the needs and expectations of Canadians. This has significantly raised performance expectations for our organization, as well as our potential to meet these expectations.

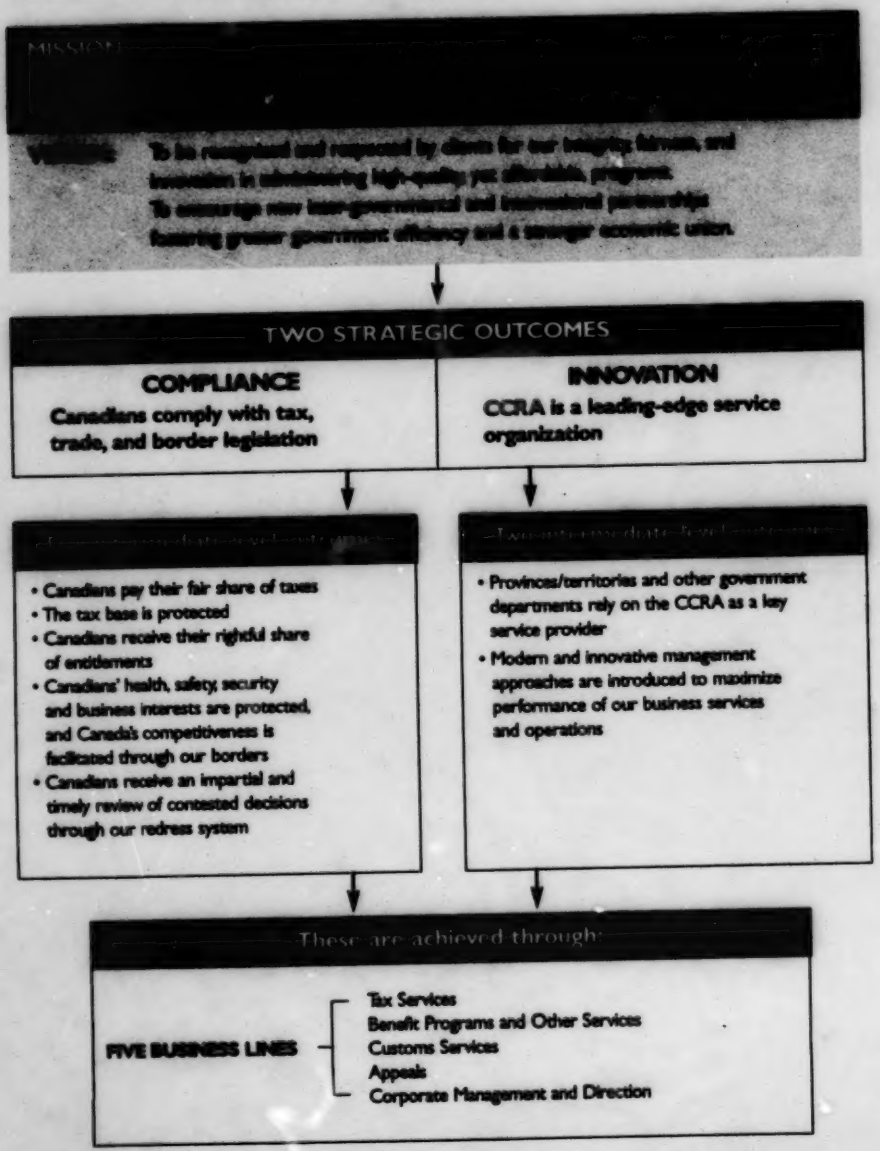
No other public organization touches the lives of more Canadians on a daily basis than the CCRA. Of all the public's interactions with the Government of Canada, it is the CCRA that is most frequently contacted. Our ability to manage this relationship wisely and achieve healthy and sustainable levels of compliance with tax, trade, and border laws is a critical factor in shaping public attitudes toward the government in general. Our corporate values of integrity, professionalism, respect, and co-operation guide us in our dealings with Canadians and in our partnerships with others.

Of all the public's interaction with the Government of Canada, it is the CCRA that is most frequently contacted.

The CCRA exercises its mandate within a complex framework consisting of 180 pieces of legislation including the *Income Tax Act, Excise Tax Act, Excise Act,* and *Customs Act.* The CCRA does not determine these laws, which are enacted by Parliament and the provincial legislatures. Rather, we administer them on behalf of Parliament and the legislatures. In the case of federal laws, the CCRA works with the Department of Finance to ensure that the proper legislative authority exists to support an effective and efficient tax and customs administration.

The following exhibit illustrates our strategic foundation that links our mission and vision to our two strategic and seven intermediate outcomes. These outcomes are the ultimate results and long-term benefits we seek in delivering our mandate. They provide the basis for assessing whether what we do promotes compliance and contributes to the economic and social well-being of Canadians as well as advancing our agenda to become a leading-edge service organization.

Exhibit 1: CCRA's expected outcomes

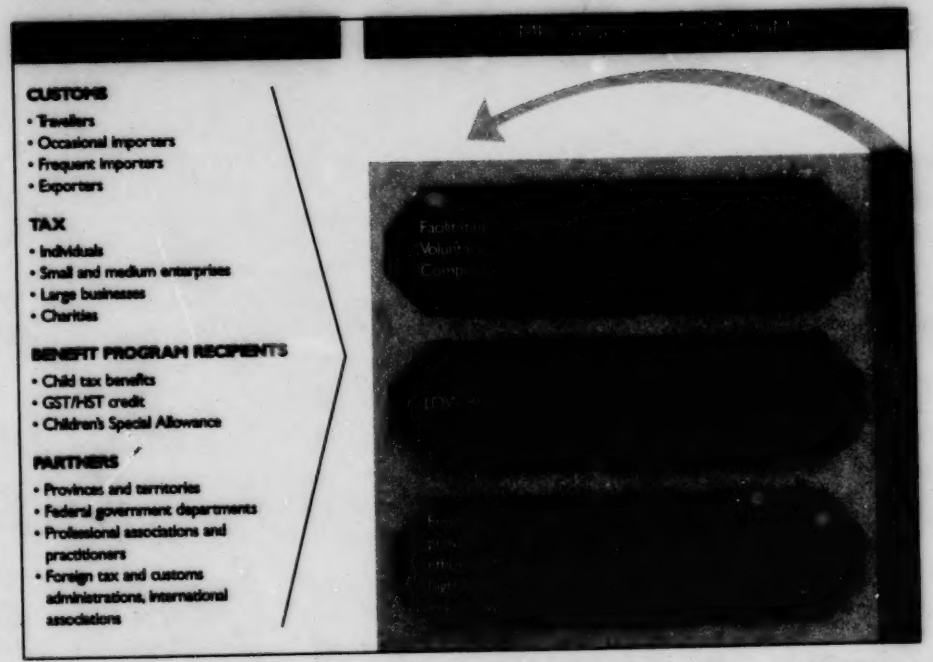


Managing the Compliance Continuum

To deliver on our mission of promoting compliance with Canada's tax, trade, and border laws, we employ a mix of service and responsible enforcement strategies, backed by risk management. Our overall approach is largely based on facilitating voluntary compliance. The underlying premise is that most people and businesses are honest and, given the opportunity and the right tools, will voluntarily comply with the law. This assumption is the cornerstone of our customs and tax systems, and our experience over the years supports this position.

As illustrated in the exhibit below, all services and activities we carry out can be seen to fall along a continuum that runs from facilitating Canadians' obligations to comply with the law, where voluntary compliance is considered to be generally high, to assisted compliance that provides added checks and balances (e.g., audit) to ensure that the law is properly understood and respected, to enforcement activities aimed at counteracting tax evasion and smuggling. Underpinning the compliance continuum is a dispute resolution system that aims to provide fair and impartial redress.

Exhibit 2: Compliance Continuum

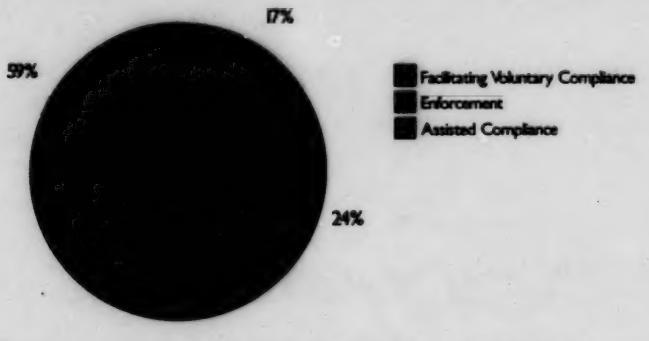


Managing the compliance continuum requires us to maintain a balance between individual interests and the public good—whether we are providing high-quality and responsive services on the one hand, or responsible enforcement on the other. Wherever possible, we strive to provide prompt processing and service to individuals and businesses. Finding that right balance is not an easy task, particularly in a changing environment. Where and whenever the risk of non-compliance is high, we must adjust our mix of program delivery strategies to ensure that, on balance:

- the fairness and integrity of our tax system is protected for the benefit of all Canadians;
- commercial traffic crossing our borders is in compliance with trade agreements;
- Canadians are accessing the benefits and payments to which they are rightfully entitled; and
- the health, safety, and security of Canadians are protected with responsible controls at our borders and ports of entry.

The exhibit below portrays an estimate of how we have allocated our resources across the compliance continuum. As depicted in the chart, most of the $3.1 billion spent in 2000-2001 on regular program operations was focused on facilitation. Approximately 59% was allocated to client services including processing operations such as tax returns and benefit claims, and clearance of travellers and goods. The CCRA also dedicated 24% of total resources to assisted compliance activities such as reviews, audits, and secondary customs examinations. Enforcement activities (revenue collections, criminal investigations, searches, seizures, etc.) accounted for a relatively small share (17%) of total resources.

Exhibit 3: 2000-2001 Resources Allocated to the Compliance Continuum



Please note: The percentages above are based upon management's best estimate of actual business line spending on compliance continuum activities. For more information, see *Annex: Supplementary Performance Information by Business Line*, Schedule C, Table 8 on page 2-163.

How we manage the compliance continuum is central to achieving our strategic outcome—Canadians comply with tax, trade and border legislation—and constitutes one of the two major central themes of this report. Our efforts in managing the compliance continuum are greatly assisted by: the presence of a strong legislative foundation; the co-operation of 1.4 million employers who withhold and remit income taxes they deduct from employee wages, about 2 million businesses that regularly remit GST/HST, and businesses, travellers and traders who remit other duties and taxes; and the support of our federal, provincial, territorial, and international partners.

We are proud of the strong overall levels of voluntary compliance that exist today in Canada.

We are proud of the strong overall levels of voluntary compliance that exist today in Canada. As indicated on page 1-34, about 95% of the total revenue we collect is generated without the CCRA taking any direct enforcement action. This statistic becomes more meaningful when considered against the backdrop of four key compliance indicators: filing, border, remittance, and reporting.

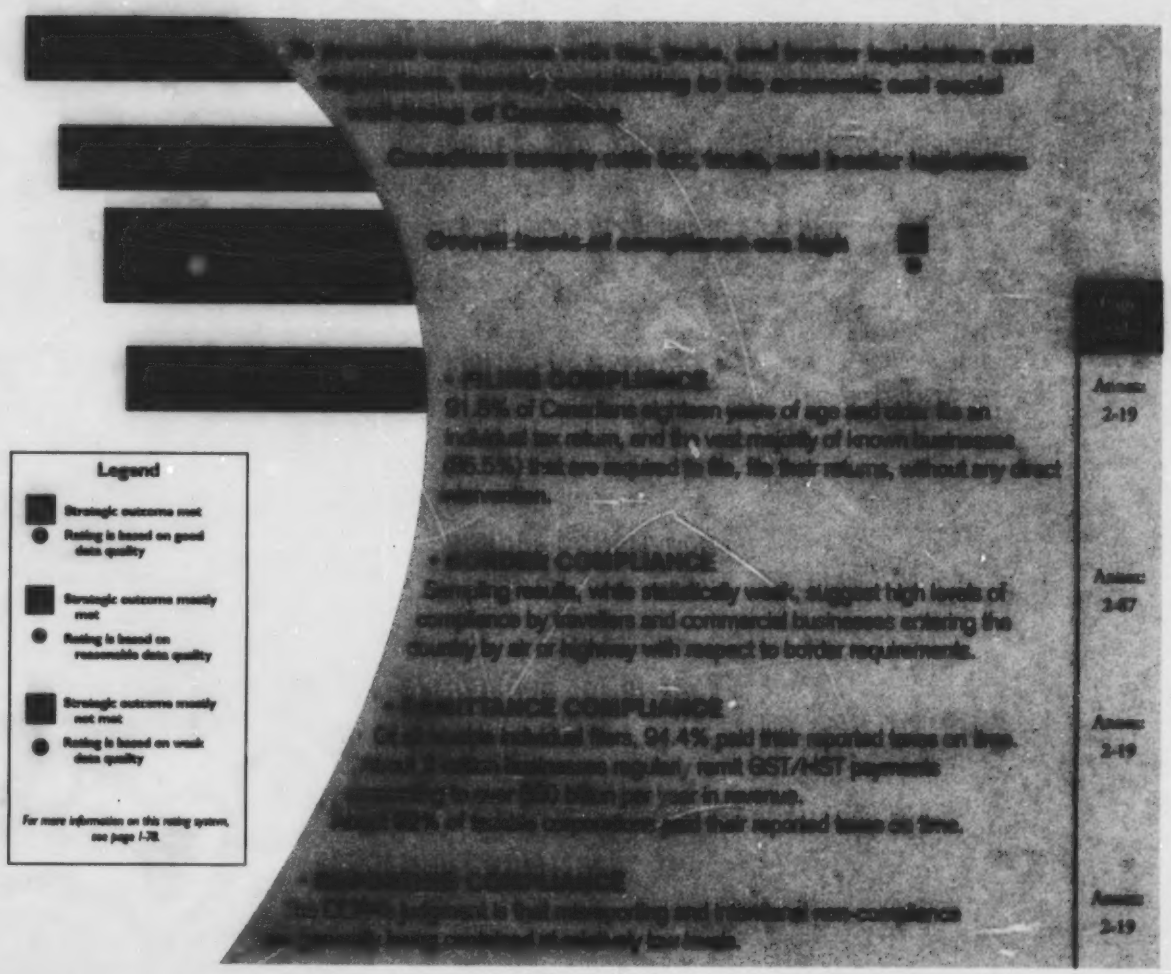
As summarized in Exhibit 4, Canadians demonstrate a high level of filing, border, and remittance compliance. Many Canadians have no legal obligation to file an income tax return, for example, because their income is below the filing threshold. While some of these individuals do file to claim social benefits, such as the Canada Child Tax Benefit and the GST/HST credit, others are not entitled to these benefits or do not wish to participate. The most recent statistics available show that 91.8% of all Canadians 18 years of age and older filed an individual tax return during the 1999 tax year—a high level of compliance when one considers that not everyone is required to file. Remittance compliance by individual filers was also high in this year, with about 94.4% of all taxable filers paying their reported taxes on time.

Filing and remittance compliance was also reasonably high among corporations in the 1999 tax year. Of the estimated 1.38 million incorporated Canadian businesses in that year, 1.18 million (or about 85.5%) filed a corporate income tax return. An estimated 494,000 of the filed returns were taxable, and most taxable corporations (approximately 92%) paid their reported taxes on time.

Although we are not yet able to precisely measure the degree of filing and remittance compliance for GST/HST, about 2 million businesses regularly remit over $60 billion per year in GST/HST payments. Further results of our sample tests of traveller and commercial business adherence to customs and border laws when entering the country on the highway or by air, while statistically weak, suggest high rates of compliance.

With respect to reporting compliance, while our current risk assessment systems do not cover all compliance issues, our judgment based on available evidence and estimates is that non-compliance is generally being contained at relatively low levels.

Exhibit 4: **Strategic Outcome Statement – Promoting Compliance**



Filing and remittance compliance was also reasonably high among corporations in the 1999 tax year. Of the estimated 1.38 million incorporated Canadian businesses in that year, 1.18 million (or about 85.5%) filed a corporate income tax return. An estimated 494,000 of the filed returns were taxable, and most taxable corporations (approximately 92%) paid their reported taxes on time.

Although we are not yet able to precisely measure the degree of filing and remittance compliance for GST/HST, about 2 million businesses regularly remit over $60 billion per year in GST/HST payments. Further results of our sample tests of traveller and commercial business adherence to customs and border laws when entering the country on the highway or by air, while statistically weak, suggest high rates of compliance.

With respect to reporting compliance, while our current risk assessment systems do not cover all compliance issues, our judgment based on available evidence and estimates is that non-compliance is generally being contained at relatively low levels.

Exhibit 4: **Strategic Outcome Statement – Promoting Compliance**

Mission

To promote compliance with tax, trade, and border legislation and regulations, thereby contributing to the economic and social well-being of Canadians

Strategic outcome

Canadians comply with tax, trade, and border legislation

Actual results for 2000-2001

Overall levels of compliance are high ■

As demonstrated by	Page ref.
• FILING COMPLIANCE 91.8% of Canadians eighteen years of age and older file an individual tax return, and the vast majority of known businesses (85.5%) that are required to file, file their returns, without any direct intervention.	Annex: 2-19
• BORDER COMPLIANCE Sampling results, while statistically weak, suggest high levels of compliance by travellers and commercial businesses entering the country by air or highway with respect to border requirements.	Annex: 2-87
• REMITTANCE COMPLIANCE Of all taxable individual filers, 94.4% paid their reported taxes on time. About 2 million businesses regularly remit GST/HST payments amounting to over $60 billion per year in revenue. About 92% of taxable corporations paid their reported taxes on time.	Annex: 2-19
• REPORTING COMPLIANCE The CCRA's judgment is that misreporting and intentional non-compliance are generally being contained at relatively low levels.	Annex: 2-19

Legend

- ■ Strategic outcome met
- ● Rating is based on good data quality
- ■ Strategic outcome mostly met
- Rating is based on reasonable data quality
- ■ Strategic outcome mostly not met
- ● Rating is based on weak data quality

For more information on this rating system, see page 1-18.

Innovating for the Future

Our focus for the future is to leverage the flexibilities we have as an agency to become more innovative in everything we do. This will make us more effective and efficient in promoting compliance and contributing to the social and economic well-being of Canadians. We are in the midst of a massive transformation of our core business and internal management processes to achieve modern, integrated, harmonized, and client-centred services to Canadians. This being the first year of our three-year innovation agenda, we have established a strategic outcome to provide a focus for our results—that the CCRA is a leading-edge service provider. As shown in Exhibit 5: Strategic Outcome Statement – Service Innovation, the CCRA has built a strong foundation for client-centred service delivery.

This being the first year of our three-year innovation agenda, the CCRA has built a strong foundation for client-centred service delivery.

We recognize that to be more innovative in our dealings with Canadians, we must have the right innovative capacities inside our organization. As we transform our core business, we are focusing on three key internal "enablers" for innovation: people, administration, and transparent management. Meanwhile, we have taken a successful, results-oriented approach to developing and introducing innovative services for our clients. For example, the proposed legislation for the *Customs Action Plan*, which was introduced in the Senate in March 2001, includes a number of supporting service innovations that, if approved by Parliament, would be implemented over the next four years, with a number of non-legislated initiatives already instituted. Similarly, we took the same staged approach to introducing NETFILE, with the select pilot in 1998-1999 expanding to national implementation in 2000-2001.

Our 2000-2001 to 2002-2003 *Corporate Business Plan*, the companion to this *Annual Report*, established 12 change objectives that we have regrouped under 4 key areas reflected in our most recent 2001-2002 to 2003-2004 *Corporate Business Plan*: transforming our core business, human resources reform and renewal, administrative reform and renewal, and transparent management for results. Strategies to meet these objectives have been further refined in our subsequent *Summary of the Corporate Business Plan* for 2001-2002 to 2003-2004, which was tabled in Parliament on June 8, 2001.

Exhibit 5: **Strategic Outcome Statement – Service Innovation**

Mission: **To promote compliance with tax, trade, and border legislation and regulations, thereby contributing to the economic and social well-being of Canadians**

Strategic outcome: **CCRA is a leading-edge service organization**

Actual results for 2000-2001: **In the first year of a three-year innovation agenda, the CCRA has built a strong foundation for client-centred delivery**

As demonstrated by:

	Page ref.
• Broadly speaking, the **Citizen First Survey** suggests that Canadians generally perceive that the CCRA has increased client satisfaction from 50% to 54% since 1998.	N/A
• In the **CCRA Baseline Study 2000**, at least 61% of Canadians say that the CCRA is doing a good or very good job in providing service.	Annex: 2-150
• Progress in providing **integrated, harmonized, and client-centred services** to Canadians and other clients, in the official language of their choice.	Annex: 2-151
• **Significant reform of and improvements to our human resources management system**, including more timely and responsive staffing, were implemented to support improved service delivery.	Annex: 2-128
• **Overall, our level of service is significantly below the CCRA's public service standards for roughly one third of the 31 standards** for which we have performance information. However, we met or exceeded several of our most significant standards.	1-84
• Progress in implementing the **7-Point Plan for Fairness**.	Annex: 2-114
• Recognized by the federal government and international organizations as a **leader in the development of e-government** both in Canada and abroad.	Annex: 2-29
• **2001-2002 to 2003-2004 *Corporate Business Plan*** lays the foundation for the CCRA's strategic change agenda for further improving service to Canadians.	1-60

Legend

- Strategic outcome met
- Rating is based on good data quality
- Strategic outcome mostly met
- Rating is based on reasonable data quality
- Strategic outcome mostly not met
- Rating is based on weak data quality

For more information on this rating system, see page 1-78

Performance by Business Line

The CCRA organizes its operations along five business lines. These business lines were established to be client-centred:

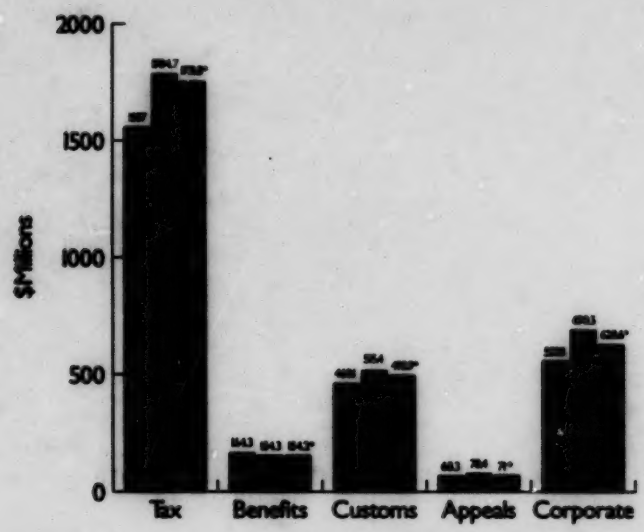
1. **Tax Services**, which assists Canadians and businesses in receiving their entitlements and meeting their obligations under the tax system;
2. **Benefit Programs and Other Services**, which provides Canadians with income-based benefits and other services that contribute directly to their economic and social well-being;
3. **Customs Services**, which seeks to protect Canadian society and facilitate international trade and tourism with responsible customs management;
4. **Appeals**, which aims to provide clients with a fair redress and dispute resolution process; and
5. **Corporate Management and Direction**, which works to maximize our performance for all our clients through modern and progressive management, and human resources, information technology, financial, and administrative policies and practices.

Business line spending

Of the CCRA's $4.6 billion actual spending for 2000-2001, $1.5 billion was directed toward funding payments for the Relief for Heating Expenses program—a one-time program that the CCRA administered on behalf of the federal government. Actual spending for regular business line operation amounted to $3.1 billion. This was 6.9% higher than last year's spending of $2.9 billion. Of the $3.1 billion spent in 2000-2001, 56.5% was directed to the Tax Services business line, followed by Corporate Management and Direction 20.2%, Customs Services 16%, Benefit Programs 5%, and Appeals 2.3%. Actual spending statistics reveal that virtually all of the CCRA's budget was spent. Overall, 78.3% was spent on personnel costs and 10.1% on information technology.

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C of the companion volume, *Annex: Supplementary Performance Information by Business Line*, on page 2-163.

Exhibit 6: **Business Line Spending** (excluding Relief for Heating Expenses)



*Total spending = $31 billion

The volume entitled *CCRA Financial Statements* contains additional information, particularly the CCRA's audited financial statements prepared in accordance with financial reporting accounting policies of the federal government, both for agency-specific operations and for the operations we administer on behalf of federal, provincial, and territorial governments. The statistics in Exhibit 6, supported by the financial information contained in the *Annex: Supplementary Performance Information by Business Line*, are similar but not identical to the audited statements. To measure our performance against budgeted spending, authorized spending as approved by Parliament through the appropriations is our relevant benchmark. In accounting for our use of appropriations, we follow a modified cash basis that is different from that used for financial reporting purposes. The modified cash basis recognizes expenditures incurred during the year. However, it does not include, for example, accrual accounting adjustments to reflect all liabilities or services provided by other government departments required for financial reporting purposes.

Business line performance summaries – The following sections entitled "Main Points" provide summaries of our performance in each business line, looking at how well we have done with respect to our two main performance themes—**managing the compliance continuum** and **innovating for the future**. The CCRA's approach to rating its performance against expected outcomes by business line uses both qualitative and quantitative indicators. Where we can, we use survey results, statistical samplings, and relevant business volumetrics. In some cases, we rely on estimates to get a rough, but useful, sense of a trend. Over time, these estimates provide an indication of how well the CCRA is performing at promoting compliance, within certain parameters. In other instances, robust performance indicators are not yet in place or the supporting data is inherently too imprecise to draw firm conclusions. Accordingly, we are developing a performance improvement plan to address these deficiencies.

In addition, more details on our performance by business line are available in the Annex to this report.

Reception Recep
English
Français

- Work in Tax Services involves: informing clients of their rights and entitlements; registering, processing, and assessing client returns; maintaining an effective accounts receivable function; performing a review and audit function; and identifying, researching, investigating, and prosecuting suspected cases of fraudulent non-compliance.

  We have two **expected outcomes**:

  Canadians pay their fair share of taxes – Our tax system is based on self-assessment and voluntary compliance. Canadians are likely to participate in the tax system and pay the taxes they owe if we provide the services to help them do so. People find it easier to participate when the system is accessible and when service is timely and fair. The accurate, timely, and efficient processing of returns encourages participation and shortens the time between filing and the receipt of taxes owing or distribution of refunds. Finally, we work hard to ensure that outstanding taxes owed to the government are kept at a low level, which in turn preserves the equity and fairness of the system.

  The tax base is protected – The tax base is a government's greatest revenue-generating asset, which it relies upon to fund social and economic policy objectives. A knowledgeable, skilled, and sufficient workforce that understands compliance behaviour and identifies areas of non-compliance is key to protecting the tax base. This, coupled with the right audit review program and a sound risk management approach to guide the allocation of resources, helps ensure that any leakage in the tax base (non-compliance) is kept at a low level.

- On balance, we continue to meet both expected outcomes—Canadians pay their fair share of taxes and the tax base is protected. However, we have a significant performance gap related to coverage of our review and enforcement programs. In addition, progress in the area of debt management is needed to reduce the level of our accounts receivable.
- To transform our business for improved service and efficiency, we have made progress toward putting in place an agency-wide service strategy and advancing the use of electronic service delivery.

- $295.8 billion in gross federal taxes and duties collected, including $37 billion on behalf of provinces and territories
- 29.8 million public enquiries answered
- 22.8 million individual, 0.5 million trust, and 1.3 million corporate tax returns assessed
- 1.4 million employers, 2 million business remitters for GST/HST, and several thousand for excise duties and taxes
- 288,107 audits and 2,663 investigations completed
- $1.78 billion total resource budget

Performance highlights against anticipated results

Managing the Compliance Continuum

Anticipated results	Our ratings
1. Majority of Canadians and businesses participate in the tax system	1. We undertake considerable efforts to provide quality service and outreach initiatives to promote participation in the tax system. Our efforts are supported by a strong legislative foundation, the co-operation of several million employers that withhold and remit source deductions, and the collaboration of our federal, provincial, and territorial partners. Currently, over 95% of federal revenues are collected without any direct enforcement action. Most Canadian individuals and businesses file their income tax returns on time and the overwhelming majority pay their taxes when they are due. The most recent available statistics indicate, for example, that about 94.4% of all taxable individual filers along with approximately 92% of all corporate taxfilers paid their reported taxes on time for the 1999 tax year. Although we are not yet able to precisely measure the degree of filing and remittance compliance for GST/HST, about 2 million businesses regularly remit GST/HST payments that amount to over $60 billion per year in revenue.
2. Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs	2. Major legislative changes were implemented and communicated to taxpayers and employers in a timely and efficient manner in 2000-2001. In addition, we met or exceeded a number of our most important service standards, and we substantially improved telephone accessibility, although access during peak periods remains a challenge. Improved telephone accessibility and the wide availability of publications have helped taxpayers be informed and understand their obligations. Further, in reviewing the amounts of witholding tax deducted from employee wages over 258,000 individuals received beneficial adjustments amounting to $56.2 million, a substantial increase from 1999-2000. In 2000-2001, Tax services offices waived or cancelled an estimated $185 million in interest and penalties related to taxes outstanding. While we do not have a systematic review in place at the national level to monitor and confirm consistency of decisions to either cancel or waive interest and penalties, we do provide officers with tools and guidelines to help ensure consistency, supported by Fairness Committees at most local tax services offices. Plans are in place to institute a systematic fairness monitoring process for all business lines, as part of the Appeals Branch's Quality Monitoring Initiative which is to begin in 2001-2002.
3. Processing of returns is accurate, timely, and efficient	3. We met our goal of processing 98% of all timely filed individual returns within 28 days during 2000-2001 while maintaining a high degree of accuracy. In addition, we provided Canadians with a new Internet filing option with the nationwide launch of NETFILE. We introduced a new system for processing corporate income tax returns in October 2000. Although processing has improved under this new system, we have not yet been able to achieve our new, more rigorous target for timeliness.
4. Level of tax debt is within targeted level	4. We have made some progress in working older accounts and in reducing accounts receivable as a percentage of gross revenue, but further efforts are needed to reach levels achieved in prior years (close to 4%). This includes reviewing and assessing the existing target of 4% that dates back to 1995 for continued relevance and suitability. Where appropriate, other performance indicators will be developed to more clearly assess accounts receivable results.

For more details on actual results, see the CCRA Performance Report Card on page I-79.

Anticipated results met	Anticipated results mostly met	Anticipated results mostly not met
Rating is based on good data quality	Rating is based on reasonable data quality	Rating is based on weak data quality

Anticipated results	Our ratings
5. Compliance behaviour is understood and areas of non-compliance are identified	5. We have made some important strides in measuring and understanding non-compliance, and we are developing programs and alliances to help fill in some of our remaining knowledge gaps. Trend analysis of our matching and validation programs for individual returns indicates that non-compliance on income, deduction, and credit items subject to review is contained at relatively low levels. Moreover, based on broad estimates of the percentages of corporate, self-employed business, and GST/HST accounts with a substantive risk of non-compliance, the CCRA believes that the overall level of compliance on these accounts is reasonably high. (See *Annex: Supplementary Performance Information by Business Line* page 2-35). Based on this and other available information including management judgement, the CCRA's view is that, overall, misreporting and intentional non-compliance are contained at relatively low levels.
6. Allocation of enforcement resources is guided by risk	6. Our information matching, validation, and audit programs are generally effective in targeting higher-risk tax returns for verification and enforcement. Under our matching program for example, we reviewed 1.4 million returns with apparent discrepancies, yielding $378 million in additional tax assessments. In addition, our performance in identifying non-filers and non-registrants has improved markedly. In each of the last two years, we secured about 550,000 returns from non-filers and non-registrants, compared to about 500,000 in 1998-1999. However, more progress is needed to ensure that we are effectively allocating our compliance resources across program areas. We are developing infrastructure to improve risk management procedures in an integrated way.
7. Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance	7. We continually work with the departments of Finance and Justice to ensure that the proper legislative authority exists to realize Parliament's objectives and to promote voluntary compliance. We have been proactive in seeking appropriate legislative changes to enhance simplification and reduce errors, and we have satisfactorily implemented the changes that have been enacted. For example, Bill C-22, which received Royal Assent on June 14, 2001, includes specific legislation to deal with weak currency arrangements.
8. The right programs are used and are effectively delivered	8. We are delivering an appropriate mix of programs to protect the tax base, while still encouraging taxpayers to participate in key tax incentive programs such as the Scientific Research and Experimental Development Program. The number of audit protocol agreements with large corporations has continued to grow, promoting greater openness and co-operation in the audit process. Currently, 180 large file cases are under protocol, compared to 145 cases in 1999-2000. In the international area, we have made progress in understanding and resolving some long-standing concerns in the area of transfer pricing, and a comprehensive approach to managing international compliance issues is under development. We have also undertaken several recent initiatives as part of our campaign to discourage participation in the underground economy and to combat tax fraud. The overall fiscal impact of our compliance programs in 2000-2001 was within the forecasted range—$6 billion.

continued on page 36

Performance highlights against anticipated results

Managing the Compliance Continuum

Anticipated results	Our ratings
9. Sufficient resources are available to invest in compliance programs	9. Planned audit coverage levels have declined substantially in response to resource pressures. For example, planned coverage of mid-sized corporations has declined from 27% to 12% since 1993-1994. During the year, we provided information and analysis to decision-makers on the potential implications of a sustained decline on the fairness and equity of the tax system. Our analysis was confirmed by a third-party review and the Government approved additional funding which amounts to over $750 million over 5 years for our compliance efforts, beginning in 2001-2002.
10. Knowledgeable and skilled workforce is in the right place at the right time	10. With the approval of additional resources, the CCRA has a number of initiatives underway to attract, train, and retain auditors, economists, and other personnel to ensure a strong, capable workforce is in place within the organization. However, achieving our staffing needs remains a challenge.

Innovating for the Future Year 1 results

Anticipated results	Our ratings
11. Core business is under transformation to better meet our mission	**11. Good progress has been made in implementing 2000-2001 to 2002-2003 *Corporate Business Plan* initiatives, including electronic service options.**

For more details on actual results, see the CCRA Performance Report Card on page 1-79.

Anticipated results met	Anticipated results mostly met	Anticipated results mostly not met
Rating is based on good data quality	Rating is based on reasonable data quality	Rating is based on weak data quality

The Road Ahead

Our overall priority will be to realize performance improvements through:

- a comprehensive strategy to reduce the balance of accounts receivable including a review of the current performance target;
- system changes to further improve assessment processes for T2 corporation returns;
- considering options for instituting a systematic monitoring process to confirm consistency of decisions taken at local tax services offices for the cancellation and waiving of interest and penalties;
- increased audit coverage to levels comparable to those achieved in recent years;
- increased resource allocations to achieve integrated compliance risk management across programs;
- improved performance against existing service standards, and communication of public service standards for telephone services adapted from existing internal performance targets;
- implementing the CCRA's performance measurement framework; and
- improved measurement and reporting on overall compliance, particularly for certain categories of tax.

- We deliver over $10 billion in benefit payments to more than half of all Canadian households. The largest programs are the Canada Child Tax Benefit (CCTB) and the goods and services tax/harmonized sales tax (GST/HST) credit. We administer a range of ongoing programs for the provinces and territories, as well as one-time programs.

  We issue rulings for the Canada Pension Plan (CPP) and Employment Insurance (EI) programs, administer the Refund Set-Off program, and supply information to federal, provincial, and territorial partners to support their programs.

  We have two **expected outcomes**:

  Canadians receive their rightful share of entitlements – To ensure that Canadians receive their rightful share of entitlements, it is critical that they are provided with the tools and information to do so, and that they are appropriately registered on the benefit rolls. Canadians will access these programs if they are informed about them and know what they need to do to receive benefits. As a result, it is essential that our communications are tailored to our wide range of clients.

  Provinces, territories, and other government departments rely on the CCRA as a key service provider – With our new legislative flexibilities as an agency and our commitment to improving service, Canadians are counting on us to provide a greater range of service across government to reduce overall cost to taxpayers and eliminate duplication.

- Overall, we believe that we have mostly met our first expected outcome that Canadians receive their rightful share of entitlements. The vast majority of Canadians can depend on receiving timely and accurate payments. However we need to establish a more comprehensive measurement framework that includes additional performance targets, more monitoring, and further research. We have also made good progress toward our second expected outcome of becoming a key service provider on which the provinces, territories, and other federal departments can rely.

- Over $10 billion in benefits delivered to Canadian households:
  - $7 billion to approximately 3 million CCTB recipients
  - $2.8 billion to almost 9 million GST/HST credit recipients
  - $103 million under the Children's Special Allowance(CSA)program
  - $320 million under the Disability Tax Credit program
- $460 million in ongoing benefit programs and tax credits payments processed for Canadians on behalf of the provinces and territories
- 75,000 rulings issued annually concerning the CPP and the EI programs resourced through the Tax Services business line
- $1.5 billion delivered through the one-time federal Relief for Heating Expenses(RHE)program
- Fewer than 1,000 employees
- Functional budget for program administration (excludes CSA and RHE programs) of $51.6 million

Benefit Programs and Other Services

Managing the Compliance Continuum

Anticipated results	Our ratings
1. Program communication and delivery is fair and responsive to recipients' needs	1. The CCRA's Baseline Study 2000 indicates that three-quarters of benefit recipients believe that the CCRA is doing a good or very good job when it comes to the CCTB and GST/HST credit programs. In 2000-2001, we improved distribution of posters for the GST/HST credit and CCTB programs, increased outreach activities with community, volunteer, and immigrant groups, and we are currently developing information kits for students at colleges and universities. Program delivery is dependable and responsive to legislated program changes. During 2000-2001, through our agents and our automated systems, we responded to 4.3 million CCTB telephone enquiries and 8.4 million GST/HST credit refund enquiries. However, while the accessibility of our telephone service has improved, it still falls short of our internal targets, particularly during peak periods.
2. Entitled recipients receive accurate and timely payments and credits	2. ● We estimate that over 98% of all CCTB and GST/HST credit payments were accurately calculated and that over 99% were issued on time in 2000-2001. Supporting this performance was the timely processing of CCTB applications and T1 returns in accordance with our service standards. However, to enhance our level of assurance of the accuracy of the benefits rolls and payments, we are working to conduct further and more robust validations over a multi-year agenda, while recognizing that legislated privacy considerations place limits on these efforts. Beyond these programs, we also responded to 75,000 requests for CPP/EI rulings in 2000-2001, helping to ensure that Canadians are treated in a fair and impartial manner with respect to their entitlements under these programs. We are committed to supporting our federal partners in finding better ways to ensure that all potential recipients are made aware of benefits under the Old Age Security and Guaranteed Income Supplement programs.

Innovating for the Future Year 1 results

Anticipated results	Our ratings
3. Successful leveraging of the CCRA systems expands service, eliminates duplication across all levels of government, and reduces cost to taxpayers	3. ● **Over the past three years, we have delivered 14 new benefit programs and one-time payments for other federal government departments, and provincial and territorial governments, quickly, efficiently, and within very tight timeframes. In 2000-2001, we administered two one-time payment programs: the Ontario Taxpayer Dividend and the Alberta Energy Tax Rebate. We developed a third payment program—the British Columbia Energy Rebate—issued in May 2001. We also provided a data transfer to Newfoundland to support its heating fuel rebate program, and we administered the new Saskatchewan sales tax credit program. A new annual reporting system has laid the foundation for a meaningful and transparent accountability with the provinces and territories.**

For more details on actual results, see the CCRA Performance Report Card on page I-80.

■ Anticipated results met — ● Rating is based on good data quality

Anticipated results mostly met — Rating is based on reasonable data quality

■ Anticipated results mostly not met — ● Rating is based on weak data quality

The Road Ahead

Our overall priority will be to realize performance improvements through:

- better telephone accessibility, including communication of related public service telephone standards adapted from existing internal performance targets;
- introducing service standards for account maintenance and validations and controls;
- introducing new electronic service options, such as the ability to make changes to personal data via the Internet;
- implementing the CCRA's performance measurement framework;
- more effective use of the data warehouse and related tools; and
- developing a model for demonstrating cost savings.

- As Canada's principal border service, Customs processes travellers and commercial goods, monitors and controls the import and export of controlled and restricted goods, interdicts contraband, prevents the entry of prohibited materials and inadmissible and undesirable persons, and administers domestic border and trade legislation.

Our expected outcome is that Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders.

Finding the right balance between protecting Canadians' health, safety, security, and business interests is achieved by providing responsible border management guided by sound risk management and partnerships to protect against any risks or threats. We know that businesses and Canadians will enhance their compliance with the laws if they are provided with the means to do so. We also need transparency and consistency for traders in Canada to ensure a level playing field and contribute to the overall well-being of Canadians by supporting Canada's competitiveness internationally. To protect our borders and facilitate trade, we need to deliver our programs through a skilled, knowledgeable, and sufficient workforce.

- Overall, we believe that we mostly met our expected outcome of protecting Canadians' health, safety, security, and business interests, and facilitating Canada's competitiveness through our borders. However, this conclusion is largely based on a qualitative assessment of our performance. Significant improvement to the quality of our performance information, including setting clear targets and standards, is needed.

- 111 million travellers processed
- 23 million courier shipments released
- 10.6 million commercial releases processed
- 161,000 commercial importers served
- $3 billion in import duties collected
- $23 billion in GST/HST collected
- $357 billion in imports processed
- Seizures of contraband with an estimated value of $679 million
- Budget of $515 million (16% of the CCRA budget)
  - approximately 8,000 employees at peak
  - approximately 490 service locations across Canada

Performance highlights against anticipated results

Managing the Compliance Continuum

Given the weaknesses of our performance information, we provide the following description of our performance highlights.

Anticipated results	Our ratings
1. Improved levels of service to travellers and traders satisfy their needs and encourage their voluntary compliance with trade and border laws	1. We improved accessibility and reliability by advancing the use of electronic service delivery. However, we still have more work to do to improve the stability of our electronic data platform for our commercial clients. As well, we have proposed legislation that, if passed, would position us to further improve overall service by providing additional service options for traders and travellers, for example, through the implementation of Customs Self Assessment (CSA). In the interim, we have been able to introduce other administrative initiatives, such as re-engineering our Automated Customs Information Service (ACIS), which now has a 93% accessibility rate.
2. Responsible border management that minimizes the compliance burden, while preserving the integrity of programs	2. Random samples taken in 2000-2001 suggest that travellers and traders generally comply with border legislation; however, these samples are statistically weak. The compliance rate for travellers is 94% by air and 97% by land. For commercial processing, the compliance rate stands at 96% (highway), 91% (air), 89% (marine container), 96% (postal), and 94% (courier). We introduced the Compliance Improvement Plan to improve our internal risk management approach to border management, post-release verification (verification of compliance with trade requirements after goods have entered the country), and client services. However, we need to significantly improve our ability to measure performance and our frameworks for post-release verification. Beyond these areas, we have also proposed legislation that, if passed into law, will give us a wider range of sanction options to help discourage non-compliance.
3. Prompt response to health, safety, and security risks through effective intelligence and collaboration with other enforcement and health partners	3. When protecting Canadian society, there are threats that demand an immediate response. For example, we played a significant role in preparing for the Summit of the Americas in Québec, and despite increased border crossings, there were no threatening border incidents. During the foot-and-mouth disease (FMD) crisis, we co-operated with the Canadian Food Inspection Agency to successfully prevent the entry of FMD into Canada. Working with our partners, the Our Missing Children program returned 109 children to their families. We also implemented new officer powers authorities in select areas. For those threats that are less severe, we need to continue to work with our partners to better align horizontal priorities and establish mechanisms to effectively report on results, by instituting memoranda of understanding (MOUs) with other government departments and agencies.
4. Certainty and consistency for exporters and for Canadians travelling abroad	4. Fundamental to promoting a more stable and certain environment for trade transactions is negotiating international customs rules, requirements, and definitions, and promoting customs harmonization and simplification of standards. This year we supported Canada's negotiations for several new trade agreements, including the Canada-Costa Rica Free Trade Agreement signed in April 2001, and continue to administer free trade agreements such as NAFTA. We participated in the principal committees of the World Customs Organization (WCO) and represented Canada in the complex and technical negotiations of the revised Kyoto Convention on the Harmonization and Simplification of Customs. Canada acceded to the Convention in 2000-2001.

For more details on actual results, see the CCRA Performance Report Card on page I-81.

The Road Ahead

In the immediate future, our overall priority will be to realize performance improvements through:

- developing effective performance information and establishing clear targets and service standards;
- implementing the *Customs Action Plan* initiatives, subject to the passage of necessary legislation;
- implementing the Compliance Improvement Plan; and
- implementing the CCRA's performance measurement framework.

Customs Services

Performance highlights against anticipated results

Managing the Compliance Continuum

Anticipated results	Our ratings
5. Knowledgeable and skilled workforce	5. Challenges exist for training client service and compliance verification officers in the regions, although a comprehensive training program design has begun. Responding to workforce needs, significant improvements were made for training customs inspectors, including the revamped Customs Inspector Recruit Training Program, which now has the capacity to train 435 recruits per year and will facilitate future recruitment campaigns.

Innovating for the Future Year 1 results

Anticipated results	Our ratings
6. **Core business is under transformation to better meet our mission**	6. **On April 7, 2000, we launched the *Customs Action Plan* (CAP) 2000-2004 to implement our new vision for border management and trade administration based on a risk management approach, greater use of new technology, and facilitated processing for pre-approved, low-risk travellers and goods. The major deliverables for the CAP initiatives are on track; for example, the NEXUS pilot was implemented in fall 2000. Some slippage has occurred due mainly to the delayed passage of required legislation caused by the timing of the last election.**

For more details on actual results, see the CCRA Performance Report Card on page 1-81.

Anticipated results met Rating is based on good data quality	Anticipated results mostly met Rating is based on reasonable data quality	Anticipated results mostly not met Rating is based on weak data quality

The Road Ahead

In the immediate future, our overall priority will be to realize performance improvements through:

- developing effective performance information and establishing clear targets and service standards;
- implementing the *Customs Action Plan* initiatives, subject to the passage of necessary legislation;
- implementing the Compliance Improvement Plan; and
- implementing the CCRA's performance measurement framework.

- Appeals is responsible for managing one of the federal government's largest dispute resolution services, respecting a fundamental right of Canadians in dealing with the government.

- As at March 31, 2001, over $8 billion in income taxes and GST/HST/excise taxes were in dispute, more than $45 million in trade administration issues were being formally contested, and 4,628 customs and CPP/EI issues are being contested. Put together, this represented some 57,000 individuals and businesses exercising their fundamental right to redress.

Our expected outcome is that Canadians receive an impartial and timely review of contested decisions through our redress system.

In the context of this expected outcome, our aim is to provide clients with a fair dispute resolution process. An impartial and timely process fosters trust in the integrity of our tax and customs systems, which helps promote voluntary compliance with these systems.

To earn and keep the trust of our clients, we have to have an appeal process that is fair and that is also seen to be fair. A basic aspect of fairness is ensuring clients are informed of their rights and how to exercise them. Making sure the process is timely, accessible, and consistent also contributes to its actual and perceived fairness.

- Overall, we believe that we have mostly met our expected outcome with respect to providing an impartial review of contested decisions through our redress system, but not with regard to timeliness. We also need to establish clear targets for service delivery.

- 68,957 disputes resolved compared to 66,373 received
- 3,432 voluntary disclosures received
- Budget of $78 million
- Approximately 1,100 employees

Performance highlights against anticipated results

Appeals

Managing the Compliance Continuum

Innovating for the Future Year 1 results

Anticipated results	Our ratings
1. Transparent, accessible, timely, and consistent redress mechanisms promote fair and impartial treatment	1. The dispute resolution process is for the most part transparent, accessible, fair, and consistent, but not timely. We met our expectation that 100% of our clients are formally informed of their rights to redress and how to access Appeals services. A majority of our clients for the income tax and GST/HST/excise programs (60% or more in each of the last three years) agreed with the resolution of their disputes. Of the disputes we reviewed, only 7.8% were taken to the courts. Although the average processing time was reduced in 2000-2001 compared to last year, it takes, on average, 119 to 237 non-consecutive calendar days for Appeals to complete reviews of disputes.
2. Handling of fairness provisions is consistently applied across programs and regions	2. The number of fairness requests for forgiveness of interest and penalties has grown to 71,000 annually, and the total value of interest and penalties forgiven, including waivers, amounted to an estimated $210 million agency-wide in 2000-2001. Guidelines for the application of fairness provisions are in place to help ensure consistency in decision making. The introduction of a systematic Quality Monitoring Initiative in 2001-2002 covering all business lines will allow us to confirm the actual levels of consistency for future reporting.
3. Risk management of dispute and litigation issues is effective	3. Risk management of disputes and litigation issues is largely effective. In 2000-2001, we maintained a consistent annual performance with more than 90% of tax disputes and 99% of customs issues being resolved administratively. Of all cases that proceeded to court, about 65% were decided in favour of the Crown, meeting our expectation in this area. However, we need to monitor the consistency of case decisions on non-complex files with more rigour.
4. Knowledgeable and skilled workforce is in the right place at the right time	4. Management's view is that historically recruitment and retention of staff in Appeals has been a major challenge, particularly in the areas of income tax and GST/HST/excise. During 2000-2001, we were unable to staff at planned levels marking a deficiency of almost 10% in resources. This contributed to a 19.4% shortfall in business line spending and the aging of inventories.
5. Fairness principles are applied and integrated across all programs	**5. We moved forward as scheduled in implementing the commitments made in the 7-Point Plan for Fairness, which among other things, resulted in an estimated 42% increase in assessments from the Voluntary Disclosures Program.**

For more details on actual results, see the CCRA Performance Report Card on page 1-82.

Anticipated results met — Rating is based on good data quality

Anticipated results mostly met — Rating is based on reasonable data quality

Anticipated results mostly not met — Rating is based on weak data quality

The Road Ahead

Our overall priority will be to realize performance improvements through:

- setting clear targets for all Appeals programs;
- integrating them into our performance measurement framework and establishing corresponding public service standards, where appropriate;
- improving timeliness of the dispute resolution process by introducing a specific action plan in 2001-2002; and
- implementing the CCRA's performance measurement framework.

- The Corporate Management and Direction business line provides strategic direction and executive oversight in support of all of the CCRA's programs and services. Our work guides the development of the infrastructure the CCRA needs for effective program development and delivery, including human and financial resources, information technology, and administrative systems.

Our expected outcome is that performance of our business services and operations is maximized through modern and innovative management approaches.

An effective governance and management regime positions the CCRA to achieve substantial gains in client-focused service delivery in line with our unique agenda. To achieve these gains, we know we need to communicate the strategic agenda, empower our employees to deliver on it, and be transparent about the results we are achieving. As a public organization, we also owe it to Canadians to ensure that our financial management information systems and practices are sound and respect the rights of Canadians. Together, these elements provide the platform for maximizing the performance potential of our business lines.

- Overall, we are on track toward attaining our expected outcome in the context of the new flexibilities of our agency status.

- We have made good progress in this first year of our three-year innovation agenda. We have delivered demonstrable results, particularly in the areas of human resources, comptrollership, and governance. We fully implemented the CCRA's new governance structure, which is providing more effective, focused management oversight and leadership in long-term planning and decision-making. However, establishing the foundation for a new corporate culture within our organization to meet the management demands of the future is arguably our most significant challenge.

- With respect to our core operations, we achieved demonstrable improvements in the overall management of our access to information and privacy program, resulting in a significant reduction (approximately 57%) in processing times for access and privacy requests. However, workload has increased dramatically, and further service improvements will only be possible with additional funding. Continued efforts are needed in the areas of administrative reform and renewal. Building information technology capacities is a significant challenge, as well as instituting more robust performance reporting backed by the setting of clear targets to achieve all of our anticipated results.

- There are over 6,400 employees and a budget of over $600 million across the four branches which make up this business line.

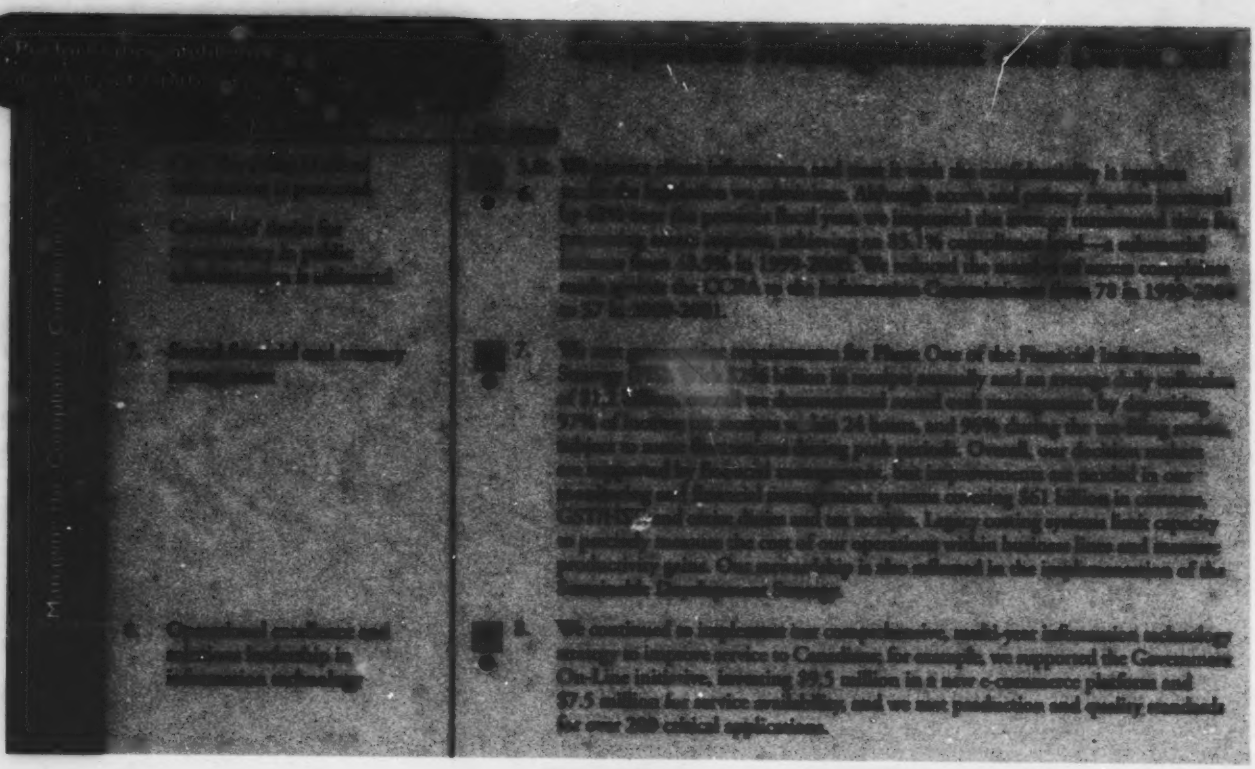
- We support over 200 system applications.

- We process over 30,000 staffing actions each year.

Corporate Management and Direction

Expected outcome:
Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated results	Our ratings	
1. Effective governance regime that provides management oversight and leadership		1. Our new Board of Management has strengthened the accountability of the CCRA to Parliament and brings Canadians' interests and business-like approaches directly into our management processes. A new corporate committee structure has increased rigour and discipline in the management of our business. The Board approved over 100 streamlined and agency-tailored policies relating to human resources, information technology, and finance and administration.
2. A cultural shift underway and growing that puts decision-making in the hands of managers	●	2. We created a stronger management community through the expansion of our executive cadre with the creation of a senior management (SM) level and laid the foundation for establishing a new management group of 3,000 employees, representing almost 7% of our work force. Over 500 annual performance agreements with executives and senior managers are in place and clearly state their commitments and the deliverables they are responsible for that support the 2000-2001 to 2002-2003 *Corporate Business Plan*. Employees are also more aware of the CCRA's values, business priorities, and overall orientation for the future. Finally, we established a new Leadership Program, a Learning Council, and a Learning Plan.
3. Modern comptrollership regime that fosters management and service excellence		3. We have strengthened our comptrollership regime through the strategic agenda in our 2000-2001 to 2002-2003 *Corporate Business Plan*, introduction of an integrated risk management policy, and more transparent accountability through our new *Annual Report*. We made substantial progress on the design and development of a state-of-the-art, agency-wide performance measurement framework, based on the Balanced Scorecard, which will fundamentally alter how we measure and demonstrate our performance internally for more effective decision-making across the organization.
4. Leadership in human resources (HR) reform that is in tune with business objectives		4. As a separate employer, we successfully implemented the framework and key policies and processes for our new values-based human resources regime, resulting in a new interest-based dispute resolution system, where 9,200 employees and managers received training (20% of our work force), a reduction of 30% in the time it takes to complete internal staffing actions, and the implementation of a new CCRA collective bargaining system.



For more details on actual results, see the CCRA Performance Report Card on page I-83.

The Road Ahead

In the immediate future, our overall priority will be to realize performance improvements through:

- continued implementation of the new Agency Performance Measurement Framework, supported by the development of better costing systems;
- full implementation of the new human resources regime, with particular focus on learning and development;
- continued efforts in administrative reform and renewal;
- continued efforts to build our information technology capacities; and
- developing effective performance information and establishing clear targets and service standards.

Corporate Management and Direction

Performance highlights against anticipated results

Managing the Compliance Continuum

Anticipated results	Our ratings
5. Confidentiality of client information is protected 6. Canadians' desire for transparency in public administration is addressed	5.& 6. We protect client information and treat it with the confidentiality it requires under the legislation we administer. Although access and privacy requests increased by 48% over the previous fiscal year, we improved the average turnaround time for processing access requests, achieving an 85.1% compliance level—a substantial increase from 48.5% in 1999-2000. We reduced the number of access complaints made against the CCRA to the Information Commissioner from 78 in 1999-2000 to 37 in 2000-2001.
7. Sound financial and treasury management	7. We met government requirements for Phase One of the Financial Information Strategy (FIS). With $296 billion in receipts annually and an average daily collection of $1.2 billion, overall we demonstrated sound cash management by depositing 97% of income tax receipts within 24 hours, and 96% during the tax-filing season, subject to some fluctuations during peak periods. Overall, our decision makers are supported by financial management, but improvements are needed in our monitoring and financial management systems covering $61 billion in customs, GST/HST, and excise duties and tax receipts. Legacy costing systems limit capacity to precisely measure the cost of our operations within business lines and measure productivity gains. Our stewardship is also reflected in the implementation of the Sustainable Development Strategy.
8. Operational excellence and solutions leadership in information technology	8. We continued to implement our comprehensive, multi-year information technology strategy to improve service to Canadians; for example, we supported the Government On-Line initiative, investing $9.5 million in a new e-commerce platform and $7.5 million for service availability, and we met production and quality standards for over 200 critical applications.

For more details on actual results, see the CCRA Performance Report Card on page I-83

Anticipated results met	Anticipated results mostly met	Anticipated results mostly not met
Rating is based on good data quality	Rating is based on reasonable data quality	Rating is based on weak data quality

The Road Ahead

In the immediate future, our overall priority will be to realize performance improvements through:

- continued implementation of the new Agency Performance Measurement Framework, supported by the development of better costing systems;
- full implementation of the new human resources regime, with particular focus on learning and development;
- continued efforts in administrative reform and renewal;
- continued efforts to build our information technology capacities; and
- developing effective performance information and establishing clear targets and service standards.

The Road *Ahead*

The Road Ahead

The strategic course set out in our 2001-2002 to 2003-2004 *Corporate Business Plan* provides the direction and priorities for the next three years that will enable us to meet our commitments and achieve concrete results for Canadians. Our success also will come from the dedication and professionalism of the people inside our organization, a resolute commitment to transform our business, and a stable funding base established as a result of a comprehensive resource and management review.

New resources obtained with increases in our funding will enable the CCRA to address those areas in our management of the compliance continuum where we must make performance improvements. However, we also recognize that, over the medium to longer term, we have to make substantial changes to address the challenges we face in our operating environment and maintain the capacity to deliver our mandate. Transforming our core business, as well as meeting our commitment to innovation and management excellence through reform and renewal of management and administrative systems, constitute the main focus of our corporate business planning process.

The strategic course set out in our 2001-2002 to 2003-2004 *Corporate Business Plan* provides the direction and priorities for the next three years that will enable us to meet our commitments and achieve concrete results for Canadians.

Our corporate business reporting process must be supported with a rigorous and thorough performance measurement framework. At present, some CCRA business lines are reporting on performance at a higher level than others largely because there are inconsistencies in the types of performance information that is currently being used. Work is well underway that will standardize our approach to performance measurement with the Balanced Scorecard. When completed and in place across all business lines, a standardized performance measurement system will help the CCRA fulfill its change agenda, strengthen the business reporting process, and improve the rigour and comprehensiveness of performance information in future annual reports.

Key *Challenges*

The CCRA continues to face a number of pressures in our operating environment that challenge us in delivering on our mission and that have a significant bearing on our performance.

Resource levels – The most significant challenge the CCRA faced in 2000-2001 was to meet service expectations and maintain program integrity within the existing budget. For many years we have been managing overall increases in the volume and complexity of workloads, without comparable increases in funding. While we have continued to meet our thresholds for program integrity, trade-offs have included a year-over-year reduction in some service levels and a substantial decline in planned audit coverage rates. The impact of these trade-offs would have been more severe had it not been for improvements in our program delivery productivity, which we achieved in part by using new technologies. A comprehensive resource and management review conducted in 2000 confirmed that we needed more funding to ensure the integrity of our programs and fulfill our modernization agenda. The Government subsequently provided the CCRA with additional resources. The resources will help ensure the stability of our resource base over the longer term and are critical to preserving the integrity of our core operations and realizing our change objectives. We will continue to manage resource pressures on an ongoing basis, while at the same time, we will strengthen existing approaches through management excellence.

A changing economy – The volume and diversity of activity in Canada's increasingly complex and globally oriented economy challenges our capacity to identify and address areas of potential non-compliance. Despite advances in compliance research and risk management techniques, we continue to face new types of complex international transactions and elaborate domestic tax avoidance schemes. Other stressors include trade growth, increased client demands for quicker services, and the need to ensure that border controls do not unnecessarily impede trade. We must also be responsive to changes in business cycles. In a growing economy, this means making sure we have the capacity to promote compliance with rapidly increasing rates of business start-ups and self-employment. When the economy slows, business revenues, personal incomes, and levels of consumer spending flatten or decline. In this climate, fairness provisions and our ability to avoid placing undue hardship on businesses and individuals are particularly important.

A changing world – Individuals, businesses, and government organizations are faced with a world that is changing rapidly. We need only consider the tragedy of September 11, 2001, to understand the enormous impact that events can have on our lives, and on our organization. Less dramatic changes can also bring about new areas of uncertainty and risk—but they can also bring about opportunities. An example is the growing role of electronic commerce in our business and day-to-day lives. Electronic commerce creates significant potential for the transfer of wealth and intellectual property across international borders. While international co-operation is essential to address this particular global issue, the number of players and the diversity of interests create challenges to expanding our international agreements and gaining co-operation with foreign jurisdictions. The CCRA, alert to potential threats in a dynamic environment, constantly strives to strengthen its compliance programs.

Recruiting and retaining employees – Over the next decade, more than 30% of our 44,000 employees will be eligible to retire. Staffing pressures are already having an impact on our program delivery capacity. For example, our ability to administer trade programs, which require a particularly high level of technical expertise, is currently being eroded by attrition. A lengthy apprenticeship is needed to develop in new staff the unique technical knowledge required. We have introduced new people-management tools in continuous learning and dispute resolution, a new, more business-oriented human resources classification system, and a new process to make staffing 30% faster. However, having enough well-trained and motivated employees to deliver our mission in a competitive job market will continue to be a challenge. We need an innovative, high-performance human resources regime to maximize our ability to recruit and train the right people, in the right numbers, at the right time. We also need to fundamentally transform our core business and use new technologies effectively to increase our overall workforce productivity.

Modernizing our systems – New technologies are speeding up transactions and changing the ways in which businesses and individuals interact. This is raising performance expectations of the CCRA. However, these same technologies offer our organization new and better ways to provide services and assess and manage risk. While Internet-based commercial transactions are presenting new challenges in collecting revenue and in processing a larger number of small shipments crossing the border, they offer new ways to strengthen our monitoring activities and promote compliance with more accurate, more convenient, and faster electronic services. Areas where performance improvements are required will, in many cases, benefit from our modernization agenda and its emphasis on the use of more modern information technology systems and development of a world-class HR regime. Subsequent CCRA corporate business plans will identify the specific performance improvements to be realized from modernizing our systems.

Our Performance *Improvement Plan*

In addition to reporting to Parliament and Canadians on the results we have achieved, **account*ability*** is a valuable tool to help our organization focus attention on areas where we must accelerate performance improvements. Our efforts to measure, assess, and report on our operational effectiveness inevitably involve identifying performance gaps. These are the areas where we need to concentrate our resources on developing the plans and making the changes necessary to become a more effective and innovative organization. **Account*ability*** also provides an important opportunity to acknowledge a job well done by our employees and managers.

Making the shift to results-based performance measurement is a major undertaking for the CCRA.

Making the shift to results-based performance measurement is a major undertaking for the CCRA. Over the next two years, we will work to implement a state-of-the art performance measurement framework (the Balanced Scorecard) that is backed by a sophisticated activity-based costing system and an integrated management model. These management tools will give us stronger performance measurement and help establish integrated, results-based management decision-making across the organization. We will also advance our own research on better ways to measure compliance.

Areas where improvements are required, particularly those for which a significant performance gap and/or weak data quality have been identified, are being addressed across the CCRA's business lines through various strategies and initiatives. These include our 2001-2002 to 2003-2004 *Corporate Business Plan*, performance improvement plans, and related accountability contracts for senior executives. In some cases, corrective measures have already been implemented. In other areas, improvements will be implemented over the next three years on a priority basis. However, in pursuing performance improvements, the CCRA is balancing its efforts to deliver on its change agenda with the paramount requirement to maintain the integrity of our current program delivery systems.

Highlights of these performance improvement plans are shown in Exhibit 7. More detailed plans for each business line can be found in the *Annex: Supplementary Performance Information by Business Line*.

Exhibit 7: **Performance Improvement Plan – Priorities**

Planned Results	Related Activities	Completion Date
• Enhanced CCRA performance measurement	Balanced Scorecard implementation and performance reporting, including setting clear targets and integrating them into our performance measurement framework and accountability contracts	2003-2004*
• Improved performance against public service standards	Action plans will be set to meet our existing public service standards and expanded to cover other aspects of accuracy, fairness, accessibility, including telephone service, validations, and controls	2001-2002
• Meet target for level of tax debt	Implement a comprehensive strategy for reducing the level of accounts receivable including a review of the current target	2001-2002
• Enhanced programs for enforcing tax compliance	Deploy additional resources recently provided by the Government and implement related compliance strategy	2001-2006
• Improved timeliness of disputes processing	Establish multi-year targets and implement a quality monitoring program to realize year-over-year gains	2001-2002
• Enhanced telephone accessibility	Action plan to improve accessibility (e.g., implementing 1-800 networks for Canada Child Tax Benefit and GST/HST credit clients as well as improving overall phone accessibility during peak periods)	2001-2002
• Enhanced border compliance, including a more comprehensive and integrated approach to risk management and quantitative performance information	Develop robust performance reporting and accelerate implementation of key aspects of the Compliance Improvement Plan	2003-2004
• Enhanced information technology infrastructure and support across business lines	Implement the three-tier information technology strategy to provide better business solutions development, increase integration of systems, and durable capacity to design and maintain systems that meet business needs	2003-2004
• Increased transparency across business lines	Further improvements to the timeliness of handling Access to Information and Privacy (ATIP) requests	2001-2002
• Effective response to HR challenges	Through full implementation of the CCRA's new HR regime, effectively respond to gaps in recruitment and retention by hiring additional staff through resources provided by government for audit and verification activities to support CCRA business lines	2001-2004

* 2001-2002 to 2003-2004 *Corporate Business Plan* identifies deliverables by year

Auditor General's

Assessment

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR GENERAL'S ASSESSMENT
Of Performance Information

To the Commissioner of the Canada Customs and Revenue Agency and to the Minister of National Revenue

Purpose and scope

The *Canada Customs and Revenue Agency Act* requires the Auditor General of Canada to provide an assessment of the fairness and reliability of the information about the Canada Customs and Revenue Agency's performance with respect to the objectives established in its corporate business plan.

The corporate business plan and the performance information in the annual report are the responsibility of management in the Canada Customs and Revenue Agency. My responsibility is to provide an assessment of how well the Agency reported its performance against objectives set out in its Corporate Plan for the period ending 31 March 2001. To do so, I assessed the information against criteria for fairness and reliability that were discussed with the Agency and that are described in Annex I of this assessment. I conducted my assessment in accordance with the standards for assurance engagements established by the Canadian Institute of Chartered Accountants. The assessment included an analysis of the information and, on a test basis, an examination of the evidence supporting that information. I did not assess nor do I comment on the Agency's actual performance.

The Canada Customs and Revenue Agency has reported its performance in a section of its annual report titled "CCRA Performance Report." I assessed the information in the performance report except for information that precedes the Executive Summary, the Annex titled "Supplementary Performance Information by Business Line," and the Conclusion by the Commissioner. I also reviewed the entire report for consistency.

Assessment

To be able to report on its performance, the Canada Customs and Revenue Agency has developed and put in place a performance framework in which it defines its strategic outcomes, expected outcomes, anticipated results and results achieved. This framework describes how the Agency will fulfil its mandate, and it provides a good basis to implement performance reporting consistently across the organization.

The report presents a reasonable picture of the Agency's performance. The manner in which the Agency communicates its performance information is innovative and enhances the clarity of the report. However, it needs to set out clearer and more concrete statements of what is to be accomplished and to report more outcome-oriented results against these expectations.

I am pleased to note that this report provides a considerably better and more transparent performance story than did the former Revenue Canada's departmental performance reports. As a first report by a new Agency, this is commendable.

The following section presents my findings under each criterion. The criteria are described in Annex I.

The Agency has made an impressive start in telling its performance story, although there is a need to report with greater clarity on measurable expectations and on outcome-oriented accomplishments.

The report presents relevant information, including some tangible and significant accomplishments. For example, accomplishments in meeting service standards and improving telephone accessibility contribute to a clear demonstration that taxpayers are receiving service that responds to their needs.

The report provides some good outcome-oriented accomplishments where the relationship between what has been accomplished and the expected outcome is clear. For example, preventing foot and mouth disease from entering Canada (in co-operation with the Canadian Food Inspection Agency) clearly contributes to protecting the health of Canadians. In other cases, to improve its performance story the Agency needs to report more than activities and outputs and show what has actually been accomplished as a result.

The Agency's plan reflects its intent to improve its reporting of outcome-oriented accomplishments as it implements its new performance measurement framework over the next two years.

The performance report provides readers with a good description of the Agency's programs, as well as contextual and background information. For a more meaningful account of performance, the reader must be able to clearly compare what the Agency accomplished with what it expected to accomplish.

For some business lines, the report does present service standards and shows results against the targets that were set. However, many of the stated anticipated results frequently lack clear, concrete, outcome-oriented expectations with specified timeframes. This is the Agency's first annual report and we recognize that it will take some time to have such expectations in place. Among its priorities, the Agency has identified the need to develop performance expectations, including clear targets and benchmarks, and it discusses these planned improvements in the performance report.

The contribution of the Agency's partners is acknowledged. In cases where the Agency works in partnership with other organizations, the report acknowledges the role of other stakeholders involved in the achievement of the Agency's objectives.

While the report explains how the anticipated results are intended to contribute to the expected outcomes, it is not always clear how the results the Agency has actually achieved have made this contribution. For example, the Agency reports that it administers existing free trade agreements,

but it does not report the extent to which these activities have increased consistency for exporters or contributed to Canadian competitiveness.

Data in the report are consistent with supporting documentation. To assess accuracy, I identified the most significant statements of performance reported by the Agency and reviewed the supporting documentation. Where necessary, this review was supplemented by further enquiry, analysis, and discussion, but my work did not include testing the Agency's controls to ensure the accuracy of the data in its systems. Nor did I assess the accuracy of budgeted and actual spending by business line, or the Agency's estimate of resources allocated to the compliance continuum. Robust systems to allocate these resources by business line have not yet been developed.

I found that the information in the performance report is generally supported by appropriate corroborative data sources and evidence. The report explains the relative strengths and limitations of the data. Weaknesses in the data are clearly identified. This clarification of the strengths and weaknesses of the data helps readers to interpret the performance information appropriately.

The presentation of the information provides a balanced report. All aspects of the Agency's mandate are included in the report. The Agency has described the problems and challenges it has faced. It has also clearly described situations where performance has not met objectives. The text highlights strong and weak performance, and discusses steps being taken to improve performance.

The system the Agency uses to rate its performance also differentiates clearly between strong and weak performance. As a result, the Agency's rating of its own performance is communicated clearly.

Conclusion

The performance information gives a reasonably fair and reliable account of the Canada Customs and Revenue Agency's performance. Considering the demands that the Agency faced in its initial year of operation, I commend its efforts in producing this first performance report. This has required considerable work by Agency staff and the sustained leadership of Agency management.

As management recognizes, the required improvements and refinements to the performance report will enable the Agency to better report its performance in the future. I am pleased to note that the report contains a realistic plan, complete with appropriate timeframes, by which the Agency intends to improve the presentation of its performance information.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
30 October 2001

ANNEX I

Criteria and Scope for the Assessment of Fairness and Reliability
Office of the Auditor General

Criteria

The following criteria were developed as a means of assessing the fairness and reliability of the information about the Agency's performance with respect to the objectives in its corporate business plan. They were discussed with the Agency. The criteria address two major concerns: first, has the Agency reported on its performance with respect to its objectives, and second, is the reported information fair and reliable? Performance information with respect to objectives is fair and reliable if it enables Parliament and the public to judge how well the entity or program in question is performing against the objectives it set out to accomplish.

Relevant The performance information should report tangible and significant accomplishments against objectives.

Meaningful The performance information should, in addition to being relevant, tell a clear performance story, describing the benchmark against which the reported performance is to be interpreted.

Attributable The performance information should demonstrate in a reasonable fashion the contribution to the reported accomplishments made by the activities of the program or entity.

Accurate The performance information should adequately reflect facts, to an appropriate level of accuracy.

Balanced The performance information should provide a representative yet clear picture of the full range of performance, which does not mislead the reader.

More information on the criteria is available on our Web site at www.oag-bvg.gc.ca

Conclusion

by the Commissioner

Conclusion by the *Commissioner*

This *Annual Report* is an important milestone in the transition to agency status. It is the CCRA's first opportunity to take a comprehensive look at not only how we do what we do, but where we need to make changes to improve our performance. What it shows more clearly than anything we have undertaken before is why agency status makes sense for the CCRA. Our business is unique. No other institution in Canada provides the range and types of services we do. Organizations with unique mandates and responsibilities cannot rely on "off the shelf" management solutions. We need to develop our own.

This means that we must focus squarely on supporting our people who know our clients and our business best, providing them with the tools and information they need to set and meet standards that reflect a strong focus on achieving continuous improvement for service and operational excellence. Doing that inevitably involves performance assessment. It is an essential prerequisite for periodic course corrections to keep balancing priorities with resources in a constantly changing operating environment while maintaining and improving service and operational performance.

In virtually every case where our performance has not met our expectations, we have plans in place to address the underlying causes. In many cases, these plans are already being implemented.

The Baseline Study conducted late in 2000, approximately one year after we officially became an agency, tells us that on the fundamentals, we are on the right course. At least 61% of the Canadians surveyed felt we were doing a good or very good job in customs, tax, and benefits. Even higher percentages of survey participants felt we treated their personal information confidentially, are respectful, honest, and fair in our dealings with them, and are continually improving our services. This all suggests that we have handled the transition to agency status well, keeping disruptions for our clients to a minimum. Our employees are in no small measure responsible for this achievement and are to be congratulated for outstanding work.

As we move forward, refining our performance measurement framework and developing new tools that will help us further transform our core business to provide better services to Canadians, I am confident that the professionalism, integrity, knowledge, and dedication of our employees will be the most important factor in delivering on the high standards we have set for our organization.

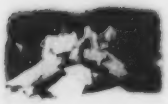
Rob Wright
Commissioner
Canada Customs and Revenue Agency

CCRA at a Glance

Over 50 agreements with other government departments and agencies for joint program delivery

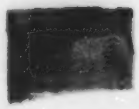
On average, close to $300 billion in revenues annually—$1.2 billion every working day

Agreement to collect about $37 billion annually on behalf of the provinces and territories



Over 100 interest groups and 25 advisory committees consulted on a regular basis

Over 35 million public enquiries every year

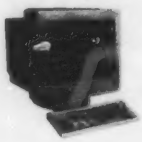


Almost 23.3 million individual and trust tax returns and 1.3 million corporate tax returns processed

Benefit and credit payments worth over $10 billion to over 10 million eligible Canadian households

Customs seizures of some $679 million in contraband including drugs

44,000 employees at 750 service sites across Canada



3.5 million hits on the CCRA's Web site each month during peak tax season

16,000 volunteers completed 471,000 tax returns

111 million travellers entering Canada annually through customs service locations

More than 10.6 million customs commercial releases processed annually

Board of Management

Michael L. Turcotte
Chair, Board of Management
Corporate Director
Montréal, Quebec

Camille Belliveau
Senior Consultant (self-employed)
Shediac, New Brunswick

Esmail Bharwani
Senior Business and Tax Consultant
Calgary, Alberta

L. Bernice Buckle
Small Business Owner/Operator (retired)
Corner Brook, Newfoundland

Delmore C.W. Crewson
Vice-Chair
Deloitte & Touche LLP
Winnipeg, Manitoba

Peter P. Dhillon
Vice-President and CEO
Richberry Farms Ltd.
Richmond, British Columbia

Michael Gourley
Management Consultant
PricewaterhouseCoopers LLP
Toronto, Ontario

W. Grant Hinchey
Certified General Accountant
Yellowknife, Northwest Territories

Linda Yvonne Ivany
Director of Finance, Atlantic Region
KPMG LLP
Halifax, Nova Scotia

James L. MacPhee
Managing Partner
MacPhee & MacAulay Chartered Accountants
Montague, Prince Edward Island

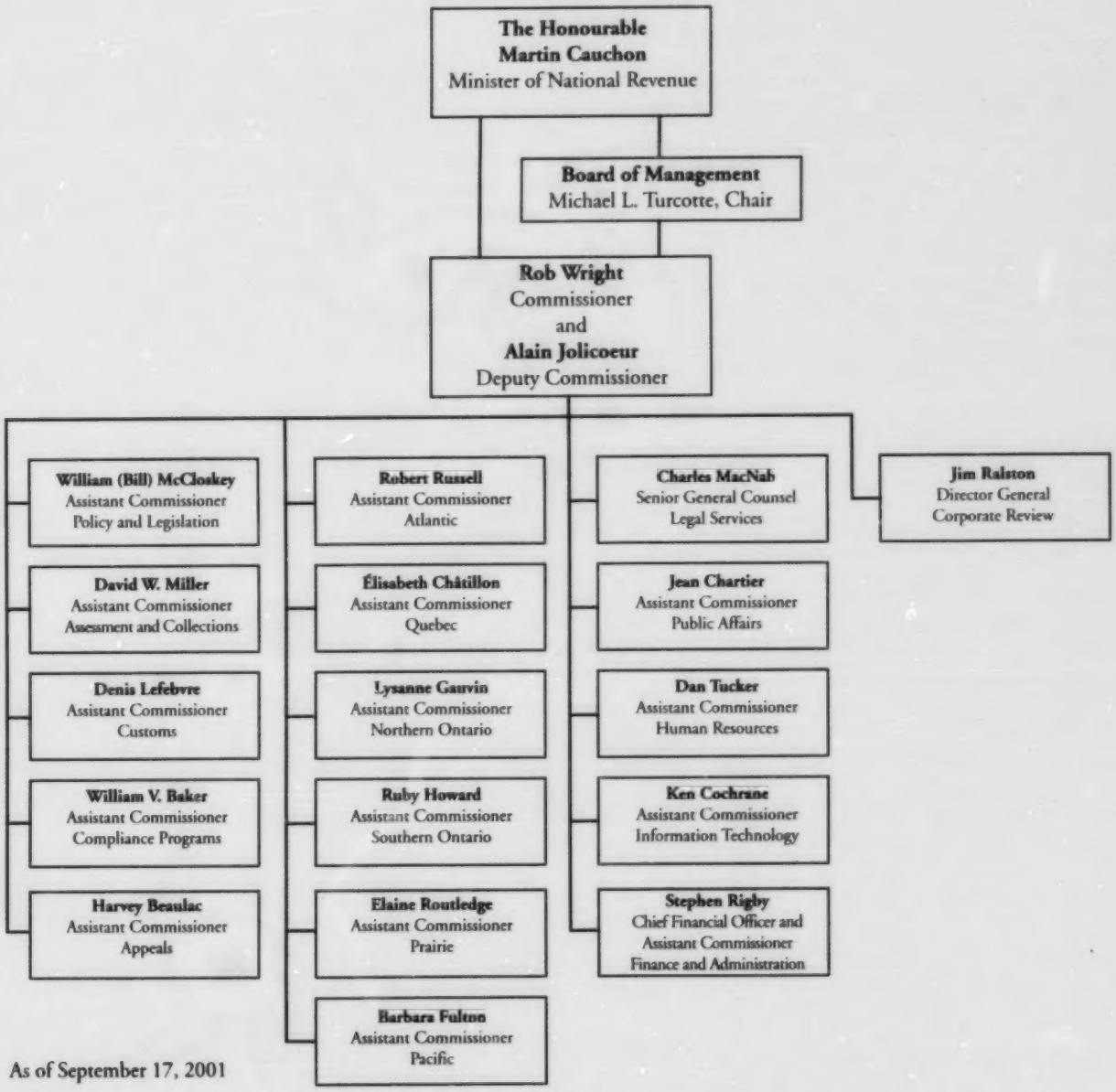
Susan I. Paish
Managing Partner
Faskin Martineau DuMoulin
Vancouver, British Columbia

John Penner
School Principal (retired)
Swift Current, Saskatchewan

Stephen E. Rudin
Executive Director
Alzheimer Society of Canada
Toronto, Ontario

Rob Wright
Commissioner
Canada Customs and Revenue Agency
Ottawa, Ontario

Agency Organizational Structure



As of September 17, 2001

An Invitation to Rate
our Performance Report

After reading **accountability**, please tell us what you think. We welcome all suggestions for improvement. Please provide your comments by completing the evaluation form on our website, www.ccra.gc.ca/accountability, or write us at:

Corporate Governance and Accountability Division
Corporate Planning and Governance Directorate
Canada Customs and Revenue Agency
6th Floor, 555 MacKenzie Avenue, Ottawa, ON, K1A 0L5

For more information, contact Basia Ruta, Director General, Corporate Planning and Governance Directorate, Finance and Administration Branch, by telephone at (613) 954-6082 or by email at: basia.ruta@ccra-adrc.gc.ca

Schedules

Schedule A –
CCRA Performance Report Card

Rating System

■ **Anticipated results met**

● **Rating is based on good data quality** – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly met**

● **Rating is based on reasonable data quality** – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

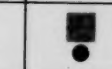
■ **Anticipated results mostly not met**

● **Rating is based on weak data quality** – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

TAX SERVICES

Majority of Canadians and businesses participate in the tax system		• 95% of taxes collected without any direct enforcement action • $296 billion of gross taxes collected through 23.3 million individual and trust returns, 1.4 million employers who withhold and remit source deductions, 1.3 million corporate returns, about 2 million businesses for GST/HST, and businesses, travellers, and traders who remit other duties and taxes.	2-19 2-15
Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs		• Accurately incorporated major legislative changes effective for the tax-filing season, despite significant time constraints • Information and assistance available from CCRA publications, telephone help lines and agency personnel are fair and reliable, but the accessibility and timeliness, of telephone service require further improvement. • Individual return processing logic and specific matching programs identify significant adjustments in favour of taxpayers and correct errors • In 2000-2001, an estimated $185 million in interest and penalties was either cancelled or waived in tax services offices. While we do not have a systematic review in place at the national level to monitor and confirm consistency of decisions, we do provide officers with tools and guidelines to help ensure consistency, supported by Fairness Committees at most local tax services offices.	2-21 2-23 2-26 2-26
Processing of returns is accurate, timely, and efficient		• 98% of individual tax returns filed on time were processed efficiently • Timely processing of corporate returns has improved, but is still below targeted levels • Accuracy rates continue to be high in spite of increased complexity	2-30 2-30 2-30
Level of tax debt is within targeted level		• We have made some progress in working older accounts and in reducing accounts receivable as a percentage of gross revenue, but further efforts are needed to reach levels achieved in prior years (close to 4%). This includes reviewing and assessing the existing target of 4% that dates back to 1995 for continued relevance and suitability	2-31

Compliance behaviour is understood and areas of non-compliance are identified		• Important strides made in measuring and understanding non-compliance including through:
		  • Effective use of audit specialists to identify key issues of corporate non-compliance
		  • CORE audit program introduced to develop statistically valid estimates of non-compliance rates
		  • Third-party information matching and processing review programs provide estimates of non-compliance rates for a variety of income sources, credits, and deductions for individual returns
		  • Strategic partnerships – 14 economic sectors dealing with industry associations
			
			2-36
			2-35
			2-37
			2-36

Allocation of enforcement resources is guided by risk		• Matching and validation programs are generally effective in targeting higher-risk tax returns for verification and enforcement. However, more progress needed to ensure effective allocation of compliance resources across all program areas.	2-38
Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance		• Demonstrated diligence in identifying legislative amendments and making recommendations to seek changes to tax legislation • Partnerships and alliances with other organizations have enhanced compliance efforts	2-41 2-41
The right programs are used and are effectively delivered		• Minister's Action Plan for Scientific Research and Experimental Development implemented • Continued growth in new Audit Protocol agreements for large corporations • Improvements in detection and investigation leading to increased prosecution of fraud • Fiscal impact within forecasted range ($6 billion)	2-45 2-42 2-44 2-44
Sufficient resources are available to invest in compliance programs		• Planned audit coverage rates have declined substantially in response to resource pressures	2-46
Knowledgeable and skilled workforce is in the right place at the right time		• Continuing challenge being addressed through aggressive strategies for needed improvement including additional resource funding	2-49
Core business is under transformation to better meet our mission		• **Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan***	**2-50**

TAX SERVICES

Expected outcome – Canadians pay their fair share of taxes

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Majority of Canadians and businesses participate in the tax system		• 95% of taxes collected without any direct enforcement action • $296 billion of gross taxes collected through 23.3 million individual and trust returns, 1.4 million employers who withhold and remit source deductions, 1.3 million corporate returns, about 2 million businesses for GST/HST and businesses, travellers, and traders who remit other duties and taxes	2-19 2-15
Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs		• Accurately incorporated major legislative changes effective for the tax-filing season, despite significant time constraints • Information and assistance available from CCRA publications, telephone help lines and agency personnel are fair and reliable, but the accessibility and timeliness of telephone service require further improvement • Individual return processing logic and specific matching programs identify significant adjustments in favour of taxpayers and correct errors • In 2000-2001, an estimated $185 million in interest and penalties was either cancelled or waived in tax services offices. While we do not have a systematic review in place at the national level to monitor and confirm consistency of decisions, we do provide officers with tools and guidelines to help ensure consistency, supported by Fairness Committees at most local tax services offices.	2-21 2-23 2-26 2-26
Processing of returns is accurate, timely, and efficient		• 98% of individual tax returns filed on time were processed efficiently • Timely processing of corporate returns has improved, but is still below targeted levels • Accuracy rates continue to be high in spite of increased complexity	2-30 2-30 2-30
Level of tax debt is within targeted level		• We have made some progress in working older accounts and in reducing accounts receivable as a percentage of gross revenue, but further efforts are needed to reach levels achieved in prior years (close to 4%). This includes reviewing and assessing the existing target of 4% that dates back to 1995 for continued relevance and suitability	2-31

Expected outcome – The tax base is protected

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg

Compliance behaviour is understood and areas of non-compliance are identified		• Important strides made in measuring and understanding non-compliance including through:
		  • Effective use of audit specialists to identify key issues of corporate non-compliance
		  • CORE audit program introduced to develop statistically valid estimates of non-compliance rates
		  • Third-party information matching and processing review programs provide estimates of non-compliance rates for a variety of income sources, credits, and deductions for individual returns
		  • Strategic partnerships – 14 economic sectors dealing with industry associations
			
			2-36
			2-35
			2-37
			2-36

Allocation of enforcement resources is guided by risk		• Matching and validation programs are generally effective in targeting higher-risk tax returns for verification and enforcement. However, more progress needed to ensure effective allocation of compliance resources across all program areas	2-38
Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance		• Demonstrated diligence in identifying legislative amendments and making recommendations to seek changes to tax legislation • Partnerships and alliances with other organizations have enhanced compliance efforts	2-41 2-41
The right programs are used and are effectively delivered		• Minister's Action Plan for Scientific Research and Experimental Development implemented • Continued growth in new Audit Protocol agreements for large corporations • Improvements in detection and investigation leading to increased prosecution of fraud • Fiscal impact within forecasted range ($6 billion)	2-43 2-42 2-44 2-44
Sufficient resources are available to invest in compliance programs		• Planned audit coverage rates have declined substantially in response to resource pressures	2-46
Knowledgeable and skilled workforce is in the right place at the right time		• Continuing challenge being addressed through aggressive strategies for needed improvement including additional resource funding	2-49
Core business is under transformation to better meet our mission		• **Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan***	2-50

BENEFIT PROGRAMS and OTHER SERVICES

Program communication and delivery is fair and responsive to recipients' needs		• Program outreach activities contribute to meeting recipients' needs • Telephone services are accessible, but performance needs improvement during peak periods	2-63 2-65
Entitled recipients receive accurate and timely payment and credits		• According to information on our benefit rolls, we estimate that over 98% of all payments ($98 billion) to 3 million federal child tax benefit recipients and 9 million GST/HST credit recipients were accurately calculated and that over 99% were issued on time. However, to enhance our level of assurance of the accuracy of the benefits rolls and payments, we are working to conduct further and more robust validations over a multi-year agenda, while recognizing that legislated privacy considerations place limits on these efforts. • Processing of applications meets standards • HRDC and clients receive timely rulings pertaining to the CPP and EI programs	2-69 2-69 2-70

Successful leveraging of CCRA systems expands service, eliminates duplication across all levels of government, and reduces overall cost to taxpayers		• Fourteen new benefit programs instituted over the past three years on behalf of other federal government departments and provincial and territorial governments • Refund set-offs for other government organizations totalling some $800 million • Meaningful and transparent accountability through annual reports lays the foundation for enhanced business with provinces and territories • Opportunities for new areas of business under active discussion with provinces • Expansion of Workers' Compensation Board (WCB) service arrangements • Projects to deliver one-of-a-kind payments on behalf of federal and provincial clients were successfully implemented	2-73 2-73 2-73 2-73 2-73 2-73

CUSTOMS SERVICES

ANTICIPATED RESULT		ACTUAL RESULTS AS DEMONSTRATED BY	AUDIT
Improved levels of service to travellers and traders satisfy their needs and encourage their voluntary compliance with trade and border laws		• Legislative changes sought to improve service delivery and implement systemic penalties • Proactively streamlined customs services so that clients receive more options to better meet their needs • For the most part, improved stability, reliability, and accessibility in all service delivery modes	2-81 2-82 2-82
Responsible border management that minimizes the compliance burden, while preserving the integrity of programs		• Random samples suggest that travellers and traders generally comply with border legislation; however, these samples are statistically weak • Development and launch of the Compliance Improvement Plan • Steps taken through the introduction of legislation that intends to improve enforcement by offering a wider range of sanction options • Frameworks for post-release verification and performance measurement need significant improvement • Increased anti-dumping investigations to protect Canadian business	2-87 2-87 2-81 2-86 2-86
Prompt response to health, safety, and security risks through effective intelligence and collaboration with other enforcement and health partners		• Proactively supported preventive strategies to guard against health, safety, and security risks (e.g., foot-and-mouth disease, Summit of the Americas) • Increased levels of detection of drugs and other government department (OGD) controlled goods • New officer powers authorities introduced in select areas and contributing to increased protection against risks to Canadians • Memoranda of understanding (MOU) with our domestic and international partners and other government departments (OGDs), needs improvement including to address priority setting and results reporting	2-90 2-88 2-89 2-88
Certainty and consistency for exporters and for Canadians travelling abroad		• Provided technical assistance to support modernization of customs in Asia and the Americas (e.g., APEC, FTAA) and worked with the G7 Group to standardize and harmonize our trade data and technology standards • Active in World Customs Organization (WCO) and its committees for improvement and greater transparency of customs practices around the world	2-92 2-91
Knowledgeable and skilled workforce		• Challenges still exist with respect to training of client services and compliance verification officers • Significant improvements have been made in training customs inspectors	2-93 2-93
Core business is under transformation to better meet our mission		• **Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan* (which includes the *Customs Action Plan*)**	2-95

BENEFIT PROGRAMS and OTHER SERVICES

Managing the Compliance Continuum

Expected outcome – Canadians receive their rightful share of entitlements

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex Pg
Program communication and delivery is fair and responsive to recipients' needs		• Program outreach activities contribute to meeting recipients' needs • Telephone services are accessible, but performance needs improvement during peak periods	2-63 2-65
Entitled recipients receive accurate and timely payment and credits	●	• According to information on our benefit rolls, we estimate that over 98% of all payments ($98 billion) to 3 million federal child tax benefit recipients and 9 million GST/HST credit recipients were accurately calculated and that over 99% were issued on time. However, to enhance our level of assurance of the accuracy of the benefits rolls and payments, we are working to conduct further and more robust validations over a multi-year agenda, while recognizing that legislated privacy considerations place limits on these efforts. • Processing of applications meets standards • HRDC and clients receive timely rulings pertaining to the CPP and EI programs	2-69 2-69 2-70

Innovating for the Future Year 1 Results

Expected outcome – Provinces, territories, and other government departments rely on the CCRA as a key service provider

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex Pg
Successful leveraging of CCRA systems expands service, eliminates duplication across all levels of government, and reduces overall cost to taxpayers	●	• Fourteen new benefit programs instituted over the past three years on behalf of other federal government departments and provincial and territorial governments • Refund set-offs for other government organizations totalling some $100 million • Meaningful and transparent accountability through annual reports lays the foundation for enhanced business with provinces and territories • Opportunities for new areas of business under active discussion with provinces • Expansion of Workers' Compensation Board (WCB) service arrangements • Projects to deliver one-of-a-kind payments on behalf of federal and provincial clients were successfully implemented	2-73 2-73 2-73 2-73 2-73 2-73

CUSTOMS SERVICES

Expected outcome — Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders

Managing the Compliance Continuum

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Improved levels of service to travellers and traders satisfy their needs and encourage their voluntary compliance with trade and border laws		• Legislative changes sought to improve service delivery and implement systemic penalties	2-81
		• Proactively streamlined customs services so that clients receive more options to better meet their needs	2-82
		• For the most part, improved stability, reliability, and accessibility in all service delivery modes	2-82
Responsible border management that minimizes the compliance burden, while preserving the integrity of programs	●	• Random samples suggest that travellers and traders generally comply with border legislation, however these samples are statistically weak	2-87
		• Development and launch of the Compliance Improvement Plan	2-87
		• Steps taken through the introduction of legislation that intends to improve enforcement by offering a wider range of sanction options	2-81
		• Frameworks for post-release verification and performance measurement need significant improvement	2-86
		• Increased anti-dumping investigations to protect Canadian business	2-86
Prompt response to health, safety, and security risks through effective intelligence and collaboration with other enforcement and health partners	■	• Proactively supported preventive strategies to guard against health, safety, and security risks (e.g., foot-and-mouth disease, Summit of the Americas)	2-90
		• Increased levels of detection of drugs and other government department (OGD) controlled goods	2-88
		• New officer powers authorities introduced in select areas and contributing to increased protection against risks to Canadians	2-89
		• Memoranda of understanding (MOU) with our domestic and international partners and other government departments (OGDs), needs improvement including to address priority setting and results reporting	2-88
Certainty and consistency for exporters and for Canadians travelling abroad	●	• Provided technical assistance to support modernization of customs in Asia and the Americas (e.g. APEC, FTAA) and worked with the G7 Group to standardize and harmonize our trade data and technology standards	2-92
		• Active in World Customs Organization (WCO) and its committees for improvement and greater transparency of customs practices around the world	2-91
Knowledgeable and skilled workforce		• Challenges still exist with respect to training of client services and compliance verification officers	2-93
		• Significant improvements have been made in training customs inspectors	2-93

Innovating for the Future Year 1 Results

Core business is under transformation to better meet our mission	■ ●	• Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan* (which includes the *Customs Action Plan*)	2-95

Transparent, accessible, timely and consistent redress mechanisms promote fair and impartial treatment		• Clients are aware of and are provided with sufficient information on their rights to redress • Improvements needed in providing information on case status and audit working papers pertaining to contested assessments • Disputes have not been handled expeditiously • The majority of our income tax and GST/HST/excise clients agree with the outcome of our redress system	2-104 2-104 2-105 2-108
Handling of fairness provisions is consistently applied across programs and regions		• Appeals Branch is the functional lead for fairness across all business lines within the CCRA • Appeals Branch's share in waiving or cancelling interest and penalties under the fairness provisions amounted to approximately $25 million in 2000-2001 (an estimated $210 million agency-wide) • Guidelines for the application of fairness provisions are in place across business lines to help ensure consistency in decision making • Next steps include introducing systematic quality monitoring in 2001-2002 which will allow us to confirm the actual levels of consistency for future reporting	2-101 2-26 2-110 2-110
Risk management of dispute and litigation issues is effective		• The vast majority of objections are resolved administratively without resorting to litigation; monitoring of consistency of case decisions on non-complex files needs more rigour • Court proceedings are efficiently managed, and proposals for legislative changes are introduced when problem areas are identified	2-111 2-112
Knowledgeable and skilled workforce in the right place at the right time		• Continuing challenge in recruitment and retention	2-113
Fairness principles are applied and integrated across all programs		• Results achieved against the 7-Point Plan for Fairness • Levels of voluntary disclosures have continued to increase with related assessments having increased by an estimated 45% over the prior year	2-114 2-114

Effective governance regime that provides management oversight and leadership		• The CCRA's Board of Management brings Canadians' interests and business-like approaches directly into our management processes	2-123
		• Corporate committee structure enables informed decision-making and cohesive management of programs	2-123
A cultural shift under way and growing that puts decision-making in the hands of managers		• An enhanced management cadre provides leadership in achieving business results and implementing our change agenda	2-124
		• Managers have more decision-making responsibilities; performance agreement regime is evolving toward results-based focus	2-124
		• Employees are aware of the CCRA's values, business priorities, and overall orientation for the future	2-124
		• An adaptive organization promotes learning and embraces best practices	2-124
Modern comptrollership regime that fosters management and service excellence		• Adoption of a management approach that integrates results-based management and modern comptrollership into the heart of business planning and reporting	2-125
		• Improvements in financial management control systems support results-based, responsible spending	2-125
		• Introduction of integrated risk management policy; full implementation over a three-year period	2-125
		• Successful completion of proof of concept in the development of an agency-wide Performance Measurement Framework (Balanced Scorecard)	2-125
		• Strengthened internal audit and program evaluation programs	2-126
		• ISO 9000 certification at selected sites (pilot program)	2-126
Leadership in human resources (HR) reform that is in tune with business objectives		• Values-based HR regime supports our new role as a separate employer	2-127
		• Labour relations framework promotes sound labour union/management relations and results in effective collective bargaining	2-130
		• New resourcing system reduces the time required to staff positions	2-128
		• Performance management regime introduced at all levels to promote effective people management in line with corporate priorities	2-128
		• Dispute resolution system reflects an interest-based approach and reduces conflict in the workplace	2-130
		• Development of a new classification system to respond to our specific workforce needs	2-128
		• Employment equity programs result in a diverse workforce and solid representation of the four designated groups	2-129
Confidentiality of client information is protected		• Confidentiality provisions of the legislation we administer (e.g., *Income Tax Act*) are fully respected	2-131
Canadians' desire for transparency in public administration is addressed		• Improved timeliness in Access to Information and Privacy (ATIP) requests is in line with legislative provisions	2-133
		• Assessment of CCRA performance by the Information Commissioner results in specific program improvements and actions	2-133
Sound financial and treasury management		• Prudent stewardship of financial resources	2-135
		• Decision-makers are made aware of resources needed to maintain the integrity of our ongoing operations and advance our change agenda	2-135
		• Financial Information Strategy (FIS) is implemented on time and in accordance with government-wide directions	2-136
		• Flexible and cost-effective information systems are in place	2-136
		• Improvements needed in cash management and monitoring systems for certain categories of tax revenues	2-136
		• Sustainable Development (SD) Strategy in place to integrate SD considerations into our decision-making, plans, and activities, and to strengthen environmental stewardship	2-137
		• Legacy costing systems limit capacity to precisely measure cost of our operations within business lines and measure productivity gains	2-136
Operational excellence and solutions leadership in information technology		• Overall improved accessibility and shorter processing times enable better client service; improvement needed in some systems (corporate income tax (T2) system, scanning)	2-30
		• Increased integration of systems across business lines supports efficiency and cost reduction over the medium and longer term	2-138
		• Capacity to design, build, and maintain large, sophisticated systems is in line with business needs	2-139

APPEALS

Expected outcome – Canadians receive an impartial and timely review of contested decisions through our redress system

Managing the Compliance Continuum

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex Pg
Transparent, accessible, timely and consistent redress mechanisms promote fair and impartial treatment		• Clients are aware of and are provided with sufficient information on their rights to redress • Improvements needed in providing information on case status and audit working papers pertaining to contested assessments • Disputes have not been handled expeditiously • The majority of our income tax and GST/HST excise clients agree with the outcome of our redress system	2-104 2-104 2-105 2-108
Handling of fairness provisions is consistently applied across programs and regions		• Appeals Branch is the functional lead for fairness across all business lines within the CCRA • Appeals Branch's share in waiving or cancelling interest and penalties under the fairness provisions amounted to approximately $25 million in 2000-2001 (an estimated $210 million agency-wide) • Guidelines for the application of fairness provisions are in place across business lines to help ensure consistency in decision making • Next steps include introducing systematic quality monitoring in 2001-2002 which will allow us to confirm the actual levels of consistency for future reporting	2-101 2-26 2-110 2-110
Risk management of dispute and litigation issues is effective		• The vast majority of objections are resolved administratively without resorting to litigation; monitoring of consistency of case decisions on non-complex files needs more rigour • Court proceedings are efficiently managed, and proposals for legislative changes are introduced when problem areas are identified	2-111 2-112
Knowledgeable and skilled workforce in the right place at the right time		• Continuing challenge in recruitment and retention	2-113

Innovating for the Future Year | Results

Fairness principles are applied and integrated across all programs		• Results achieved against the 7-Point Plan for Fairness • Levels of voluntary disclosures have continued to increase with related assessments having increased by an estimated 42% over the prior year	2-114 2-114

CORPORATE MANAGEMENT and DIRECTION

Expected Outcome: Performance of our business services and operations is maximized through modern and innovative management approaches

ANTICIPATED RESULTS	Rating	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Innovating for the Future Year 1 Results			
Effective governance regime that provides management oversight and leadership	■	• The CCRA's Board of Management brings Canadians' interests and business-like approaches directly into our management processes	2-123
	●	• Corporate committee structure enables informed decision-making and cohesive management of programs	2-123
A cultural shift under way and growing that puts decision-making in the hands of managers	●	• An enhanced management cadre provides leadership in achieving business results and implementing our change agenda	2-124
		• Managers have more decision-making responsibilities; performance agreement regime is evolving toward results-based focus	2-124
		• Employees are aware of the CCRA's values, business priorities, and overall orientation for the future	2-124
		• An adaptive organization promotes learning and embraces best practices	2-124
Modern comptrollership regime that fosters management and service excellence	■	• Adoption of a management approach that integrates results-based management and modern comptrollership into the heart of business planning and reporting	2-125
		• Improvements in financial management control systems support results-based, responsible spending	2-125
		• Introduction of integrated risk management policy; full implementation over a three-year period	2-125
		• Successful completion of proof of concept in the development of an agency-wide Performance Measurement Framework (Balanced Scorecard)	2-126
		• Strengthened internal audit and program evaluation programs	2-126
		• ISO 9000 certification at selected sites (pilot program)	2-126
Leadership in human resources (HR) reform that is in tune with business objectives	■	• Values-based HR regime supports our new role as a separate employer	2-127
		• Labour relations framework promotes sound labour union/management relations and results in effective collective bargaining	2-130
		• New resourcing system reduces the time required to staff positions	2-128
		• Performance management regime introduced at all levels to promote effective people management in line with corporate priorities	2-128
		• Dispute resolution system reflects an interest-based approach and reduces conflict in the workplace	2-130
		• Development of a new classification system to respond to our specific workforce needs	2-128
		• Employment equity programs result in a diverse workforce and solid representation of the four designated groups	2-129
Managing the Compliance Continuum			
Confidentiality of client information is protected	■	• Confidentiality provisions of the legislation we administer (e.g. *Income Tax Act*) are fully respected	2-131
Canadians' desire for transparency in public administration is addressed	■	• Improved timeliness in Access to Information and Privacy (ATIP) requests is in line with legislative provisions	2-133
		• Assessment of CCRA performance by the Information Commissioner results in specific program improvements and actions	2-133
Sound financial and treasury management	●	• Prudent stewardship of financial resources	2-135
		• Decision-makers are made aware of resources needed to maintain the integrity of our ongoing operations and advance our change agenda	2-135
		• Financial Information Strategy (FIS) is implemented on time and in accordance with government-wide directions	2-136
		• Flexible and cost-effective information systems are in place	2-136
		• Improvements needed in cash management and monitoring systems for certain categories of tax revenues	2-136
		• Sustainable Development (SD) Strategy in place to integrate SD considerations into our decision-making, plans, and activities, and to strengthen environmental stewardship	2-137
		• Legacy costing systems limit capacity to precisely measure cost of our operations within business lines and measure productivity gains	2-136
Operational excellence and solutions leadership in information technology	●	• Overall improved accessibility and shorter processing times enable better client service; improvement needed in some systems (corporate income tax (T2) system, scanning)	2-30
		• Increased integration of systems across business lines supports efficiency and cost reduction over the medium and longer term	2-138
		• Capacity to design, build, and maintain large, sophisticated systems is in line with business needs	2-139

Schedule B – *Overall Performance Against Service Standards*

✓ Met or exceeded target
✓* Target mostly met (met at least 95% of target)
X Target not met

1. Counter service wait-time	20 minutes (except peak)	20 minutes (except peak)	pilot project to measure results	not available	86% served within 20 minutes (see note)	X
2. Processing visitor rebate applications	4-6 weeks	100%	95%	95%	95%	✓*
3. Reimbursements to duty free shops	5 working days	100%	99%	99%	99%	✓*
4. Responding to client-requested adjustments (T1)	8 weeks	8 weeks	7 weeks	7 weeks	7 weeks	✓
5. Compensation to duty free shops	30 days	100%	99%	99%	99%	✓*
6. Validating magnetic media test tapes	30 days	100%	98%	96%	96%	✓*
7. Problem Resolution Program	acknowledged 24-48 hours, resolution 15 days	100%	pilot	not available	not available	not available
8. Processing fairness requests related to accounts receivable and trust accounts programs	4-6 weeks	90%	92%	91%	91% (see note)	✓
9. Advance income tax rulings to taxpayers effective 2000-2001 within 60 days	within 60 days	within 60 days	122 days	108 days	54 days (see note)	✓
10. Technical interpretations to taxpayers	within 90 days	within 90 days	111 days	121 days	105 days	X
11. Applications to register pension plans	acknowledged in 60 days	80%	over 80 %	over 80%	over 80%	✓
	complete review in 180 days	80%	88%	89%	89%	✓
12. RSP and RIF applications	within 60 days	80%	69%	68%	RSP 68%	X
					RIF 78%	✓*
13. Response to telephone enquiries regarding deferred income plans	24-48 hrs	80%	over 80%	over 80%	over 80%	✓
14. Response to written enquiries regarding deferred income plans	60 days	80%	65%	59%	68%	X

Overall Performance Against Service Standards

✓	Met or exceeded target					
✓*	Target mostly met (met at least 95% of target)					
×	Target not met					

15. Processing T1 individual (paper) income tax returns	4-6 weeks	4-6 weeks	5 weeks	5 weeks	4 weeks	✓
16. Processing T1 individual income tax returns (EFILE, TELEFILE, NETFILE)	2 weeks	2 weeks	2 weeks	2 weeks	2 weeks	✓
17. Processing T3 trust returns	4 months	95%	69%	67%	62%	×
18. Processing GST/HST returns	21 days	100%	94%	94%	91%	×
19. Processing T2 corporation income tax returns	90 days	90%	80%	51%	89%	✓*
20. Processing EFILE agent applications	30 days	100%	100%	100%	100%	✓
Claims – SR&ED tax incentives						
21. Refundable claims – unaudited	60 days	100%	58%	84%	80% see note	×
22. Refundable claims – audited	120 days	100%	48%	81%	81% see note	×
23. Non-refundable claims – unaudited	120 days	100%	70%	85%	84% see note	×
24. Non-refundable claims – audited	1 year	100%	39%	58%	64% see note	×
Claims – Video and film tax credits						
25. Refundable claims – unaudited	60 days	100%	72%	84%	73%	×
26. Refundable claims – audited	120 days	100%	75%	77%	75%	×
27. Processing CCTB applications	end of second month after month of receipt	98%	90%	90%	98%	✓

Overall Performance Against Service Standards

✓ Met or exceeded target
✓* Target mostly met (met at least 95% of target)
X Target not met

28. Release on minimum documentation (RMD) – EDI	45 minutes	100%		86%	84% see note	X
29. RMD – EDI machine release	5 minutes				see note	N/A
30. RMD – Paper	2 hours				95% see note	N/A
31. Pre-Arrival Review System (PARS) – EDI	requires 1 hour				see note	N/A
32. PARS – Paper	requires 2 hours				100% see note	N/A
33. Land border traveller wait-time (customs booth clearance)	10 minutes Mon. – Thurs.	100%			97%	✓*
	20 minutes Fri. – Sun. & holidays	100%			97%	✓*
34. Land border traveller wait-time (payment of duty)	5 minutes Mon. – Thurs. 10 minutes Fri. – Sun. & holidays				see note	N/A

Explanatory notes:

Standard 1: Information is based on limited input from Client Service Rating Cards and is not statistically valid.

Standard 8: Information is based on a small sample size and is not statistically valid.

Standard 9: This service standard has been changed from 90 days to 60 days to better align it to the number of days the CCRA would normally work on an average ruling; consequently the time indicated to clients as the standard no longer includes time when the CCRA cannot work on the ruling for reasons it cannot control, such as waiting for vital information from a client. This information has been communicated to CCRA clientele at various conferences.

21-24 (incl.): There has been a tremendous improvement from 1998-1999 as can be evidenced with the year-over-year success rate increase towards our service standards. The 2000-2001 goal is 90% for refundable claims and 80% for non-refundable claims.

Standard 28: The percentage given is for the releases processed on the ACROSS Worklist Platform within 45 minutes.

Explanatory notes: continued

Standard 29: The monitoring of the five-minute processing standard for machine release is currently under development.

Standard 30: The information used for reporting against this standard is based on a sample of 5,668 RMD paper releases out of a total population of 2,295,206. The sample was conducted over four days in June and November 2000.

Standard 31: The current timing reports generated from the ACROSS system only monitor the ACROSS Worklist/Processing time for a transaction. As the Service Standard for PARS – EDI includes the client transmission time, accurate data is unavailable at this time. We are currently examining processes to capture this information.

Standard 32: The information used for reporting against this standard is based on a sample of 2,105 PARS paper releases out of a total population of 1,252,310. The sample was conducted over four days in June and November 2000.

Standard 34: Time studies of wait times for payment of duties and taxes have not been considered necessary, due to dramatic declines in small collections in recent years.

New Service Standards in 2001-2002

	New standards	Improvements to existing standards
Tax Services	Process 85% of T2 corporation income tax returns and T2 taxpayer-requested adjustments within 25 days	
	Process the remaining 15% of T2 returns and T2 taxpayer-requested adjustments within 50 days	
	Issue monthly statement of accounts to corporations	
	Review pension plan amendments for compliance with the *Income Tax Act* within nine months	
	Review employer requests for funding of registered pension plans within nine months	
Customs Services	First Tier Automated Customs Information System (ACIS)	Pre-Arrival Review System/Electronic Data Interchange – revisions to ensure coherence between performance monitoring and wording of standard
Benefit Programs and Other Services	Account maintenance (written correspondence) and Validation and Control service standards under development will be completed	
Appeals	30-day meaningful first contact for objections and disputes	

Schedule C – *Glossary*

Anticipated results – Clear and concrete statement of results to be achieved within the time frame of parliamentary and departmental planning and reporting (1-3 years), against which actual results can be compared.

Assisted compliance – Where our clients need help to accurately and completely fulfill their obligations, we maintain a range of assisted compliance strategies. We administer information reporting, withholding, and review and verification programs for a wide variety of income, credit, and deduction sources. We also conduct audits and examinations of tax issues relating to personal and corporate income taxes and GST/HST.

Balanced Scorecard (BSC) – A strategic measurement-based management system, originated by Robert Kaplan and David Norton, that assists organizations in achieving a clear alignment between business activities and strategic goals, and provides a management tool to measure, monitor, and manage performance.

Call accessibility – The percentage of telephone call attempts that reach an agent or get into a queue.

Cancellation – The reversal of a penalty or interest that has already been assessed.

Corporate Business Plan – Within approved expenditure levels, the *Corporate Business Plan* sets out: an organization's major challenges, directions, and objectives for the planning period (that is, the Estimates year plus two future years as a minimum); the strategies to achieve those objectives; and the performance measures to be used to measure progress and to meet its performance goals.

Data warehouse – A specialized database that draws data from applicable systems (normally operational systems) and presents it to users in a manner that facilitates search, review, and analysis.

Disputes – General term to designate disputes, objections, and appeals to the Minister.

Dispute resolution process – Clients who believe they have been treated unfairly are entitled to file a dispute. The Appeals business line reviews the dispute, discusses the issues with the client, and ultimately notifies the client of its decision. Clients who are not satisfied with the result of the review may appeal to the courts—or for trade administration issues, to the Canadian International Trade Tribunal (CITT).

Effectiveness – The extent to which an organization or program is meeting its planned results.

Efficiency – The extent to which an organization or program is producing its planned outputs in relation to the expenditure of resources.

Eligible – Meets the requirements of the legislation in order to receive a benefit.

Enforcement – We maintain an enforcement capacity to take corrective action, where appropriate, to address cases of willful or unintentional non-compliance. We carry out investigations to ensure compliance with income tax, GST, and customs duties. At the international level, we undertake a variety of enforcement activities to address non-compliance and verify that Canada's tax treaties are being properly applied.

Entitled – Qualifies for a specific payment for a specific period.

Entitlement – The amount due to an entitled person for a specific period.

Facilitation – To help taxpayers understand their rights and tax obligations and facilitate their voluntary compliance with tax laws, we offer a wide range of client-focused services such as counter service, forms and publications, telephone and electronic assistance, and information seminars.

Fairness provisions – Legislation introduced in the early 1990s that provides relief (e.g., forgiveness of interest and penalties) to clients in certain circumstances beyond their control (such as hardship).

Goal – A general statement of desired result to be achieved over a specified period of time. The term goal is roughly equivalent to strategic outcome.

Governance – Governance is a comprehensive term used to denote the institutions and processes by which people are governed. It is the exercise of authority, control, management, and power of government. More specifically, it refers to the operations of legislatures, cabinets, and public services in Canada and the manner in which they interact with the public, including the style and substance of consultation, the management of the public service, and the capacity of the private sector to participate effectively in the development and implementation of public policy.

Indicator – Indicators are further detailed quantitative and qualitative descriptors of outcomes. They tell you what the organization is doing. There are often many indicators for each performance measure. Indicators relate directly to the performance measure, and indirectly to the objective and outcome. Often indicators are described as "the number of..."

Intermediate outcome – Intermediate outcomes are the external consequences that contribute to meeting our strategic outcomes. Individually or in aggregate, the results of the intermediate outcomes provide a measure of our success in achieving our strategic outcomes.

The CCRA has identified seven intermediate outcomes:

- Canadians voluntarily pay their fair share of taxes
- The tax base is protected
- Canadians receive their rightful share of entitlements
- Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders
- Canadians receive an impartial and timely review of contested decisions through our redress system
- Provinces, territories, and other government departments rely on the CCRA as a key service provider
- Performance of our business services and operations is maximized through modern and innovative management approaches

Mission – An organization's mission statement provides the social, political, and economic justification for its existence. The mission statement may be very short, and should reflect the organization's identity, its purpose, its desired response to key stakeholders, its philosophy and core values, and its ethical standards.

Modified cash – When payables at year-end are also included in that year's expenditures.

Operating environment – Refers generally to the conditions, trends, and developments existent in the external environment that are significant to the operations or directions of an organization. The operating environment is frequently subdivided into economic, technological, political, and social domains.

Performance – How well an organization, program, etc. is achieving its planned results measured against anticipated results. In results-based management, performance is measured and assessed, reported, and used as a basis for management decision-making.

Performance measure – A performance measure describes how well the organization is doing in terms of meeting its goals and objectives. The common types of measures include: effectiveness measures—extent to which the organization is achieving the outcome (doing the right thing); efficiency measures—the proposed ratio of relevant outputs to relevant inputs (doing things right); client service—the degree to which the needs and expectations of the recipients of the service are satisfied with the level and quality of service received; and timeliness—the extent to which the work is done on time.

Performance reporting – The process of communicating evidence-based performance information. Performance reporting supports decision-making, serves to meet accountability requirements, and provides a basis for citizen engagement and a performance dialogue with parliamentarians.

Remittance compliance – The voluntary and timely payment of all taxes that have been reported.

Risk – The uncertainty that surrounds future events and outcomes. It is the expression of the likelihood and impact of an event with the potential to influence the achievement of an organization's objectives.

Risk management – A systematic approach to setting the best course of action under uncertainty by identifying, assessing, understanding, acting on, and communicating risk issues.

Service standards – Public commitments of standards of service that a client, customer, or stakeholder can normally expect, including such elements as descriptions of the service to be provided, service pledges or principles, delivery targets, and complaint and redress mechanisms.

Strategic outcomes – The long-term and enduring benefits to Canadians that can be derived quite naturally from an organization's vision and efforts. These outcomes describe the difference an organization is mandated to make. The CCRA has identified two strategic outcomes:

- that Canadians comply with tax, trade, and border legislation
- that the CCRA is a leading-edge service organization

Tax base (protecting the) – The tax base is a government's greatest revenue-generating asset. It represents the broad range of goods, services, income, etc. that is subject to a tax. Protecting the tax base means the mix of activities undertaken by a tax administration to minimize real or potential leakage through reviews, audits, and investigations, among others.

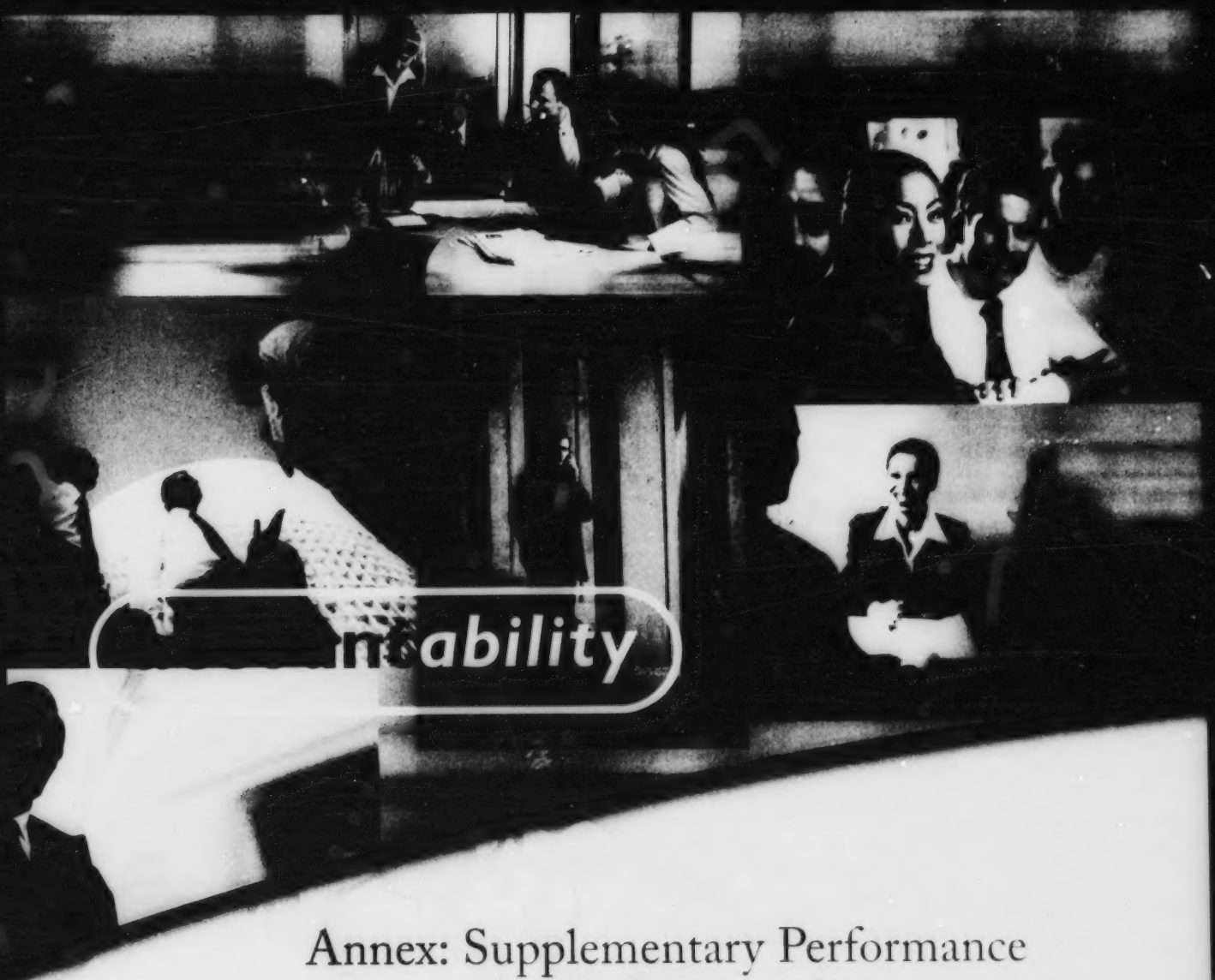
Tax on income (TONI) – Under the previous "tax-on-tax" system, individual income taxes in all provinces and territories (except for Quebec, which separately administers its own individual income tax) were computed as a percentage of the basic federal tax amount. Under TONI, they have the option to define their own tax rate schedules to be applied directly to taxable income. In addition, they may add supplements to existing non-refundable tax credits such as personal or spousal amounts, and introduce new non-refundable tax credits.

Values – The guiding principles that define an organization's corporate culture and reflect its distinct character. These values may involve the kind of product or service to be produced/delivered, the kind of organization that it wants to be, or a managerial philosophy. Examples of values are professionalism, respect, co-operation, integrity, creative thinking, and dependability.

Vision – The vision clarifies what the organization should look like and how it should behave as it fulfills its mission. A vision statement emphasizes purpose, behaviour, performance criteria, decision rules, and standards. Other characteristics include: being relatively future-oriented; reflecting high ideals and challenging ambitions; and capturing the organization's uniqueness and distinctive competence.

Voluntary Disclosures Program – Provides clients with the opportunity to correct any past errors or omissions, and to report without penalty to the CCRA on their tax, duty, and tariff obligations.

Waiver – When penalties or interest have not yet been charged, a determination is made not to charge the amount, either at the client's request or on the CCRA's own initiative.



Annex: Supplementary Performance Information by Business Line 2000-2001 Annual Report to Parliament

More Ways to Serve You!
Pour vous servir encore mieux !

Canada Customs and Revenue Agency
Agence des douanes et du revenu du Canada

Canada

Account*ability*, the title of the first *Annual Report* to Parliament of the Canada Customs and Revenue Agency (CCRA), embodies two themes: **account** and ***ability***. **Account** represents the CCRA's declaration of what we have accomplished following our transition to agency status. ***Ability*** symbolizes the capacity of the CCRA's workforce to realize the promise of agency status. In both themes, a common thread emerges: that teamwork has been key to the successes that we have realized to date and is also essential to achieving the objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan.*

Account*ability* comprises three volumes. The *CCRA Performance Report* provides an agency-wide overview of our program delivery results. The *Annex: Supplementary Performance Information by Business Line* provides the details on our performance in each of the CCRA's five main business lines. The last volume, *CCRA Financial Statements*, provides the financial exhibits for our operations and responsibilities in 2000-2001.

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Introduction

Canada Customs and Revenue Agency is proud to publish **Account*ability***, our first Annual Report to Parliament. **Account*ability*** is a permanent record of the dollars we have spent and the results we have achieved in our first full year of operation, as these relate to our mission and strategic objectives set out in our 2000-2001 to 2002-2003 Corporate Business Plan.

This volume, *Annex: Supplementary Performance Information by Business Line* provides comprehensive and detailed information on the performance of each of the CCRA's five main business lines:

- Tax Services
- Benefit Programs and Other Services
- Customs Services
- Appeals
- Corporate Management and Direction

It is the second in a three volume series where the first volume, *CCRA Performance Report*, offers an agency-wide overview of our program delivery results. The third volume, *CCRA Financial Statements*, provides the financial figures for our operations and responsibilities in 2000-2001.

This volume provides the detailed performance information that is particularly relevant to the CCRA's diverse stakeholders and client groups. Depending on their priorities or the nature of their business, our partners and many organizations, individuals, and businesses may want to know more about specific aspects of our performance. In areas such as customs and tax services, a more detailed understanding of the performance issues and challenges that we manage—and how they link to the service improvements we pursue and the timeframes in which we plan them—helps us inform and build stronger working relationships with our stakeholders.

Performance Themes

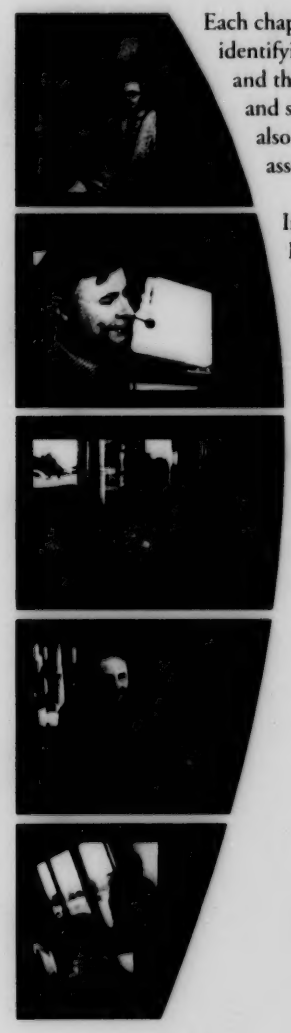
Performance for each business line is discussed according to the key theme areas: managing the compliance continuum and innovating for the future.

Managing the compliance continuum – To deliver on our mission of promoting compliance with Canada's tax, trade, and border laws, we employ a mix of service and responsible enforcement, backed by risk management. The underlying premise is that most people and businesses are honest, and given the opportunity and the right tools, will voluntarily comply with the law. Further information on this theme is contained in Schedule A, Managing the Compliance Continuum.

Innovating for the future – Our focus for the future is to leverage the flexibilities we have as an agency to become more innovative in everything we do. This will make us more effective and efficient in promoting compliance and contributing to the social and economic well-being of Canadians. We are in the midst of a massive transformation of our core business and internal management processes to deliver modern, integrated, harmonized, and client-centred services to Canadians. As we continue innovating and modernizing our operations to achieve better results in our quest for service and management excellence, our clients' views will play an important role and will be surveyed on a regular basis. The highlights of the CCRA's Baseline Study are included in Schedule B.

These two themes, managing the compliance continuum and innovating for the future, are directly aligned with our two strategic outcomes: Canadians comply with tax, trade and border legislation; and the CCRA is a leading edge service organization. These strategic outcomes are supported by seven intermediate outcomes that have a clear impact on Canadians.

1. Canadians voluntarily pay their fair share of taxes
2. The tax base is protected
3. Canadians receive their rightful share of entitlements
4. Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders
5. Canadians receive an impartial and timely review of contested decisions through our redress system
6. Provinces/territories and other government departments rely on the CCRA as a key service provider
7. Performance of our business services and operations are maximized through modern and innovative management approaches



Each chapter of this volume provides a report card on one of our five business lines, identifying the actual results we have achieved for the relevant intermediate outcomes and the indicators we used to assess our performance. We rate each anticipated result and show whether our performance met, largely met, or fell short of the target. We also provide a separate rating of the quality of information we used as a basis for the assessment.

In addition, Schedule C: Details of Financial Performance at the Corporate and Business Line Levels, provides additional financial details as they would be shown in the Departmental Performance Report (DPR). Schedule D: Glossary provides definitions for terms found throughout the Annual Report.

Tax *Services*

Rating System

■ **Anticipated results met**

- **Rating is based on good data quality** – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly met**

- **Rating is based on reasonable data quality** – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly not met**

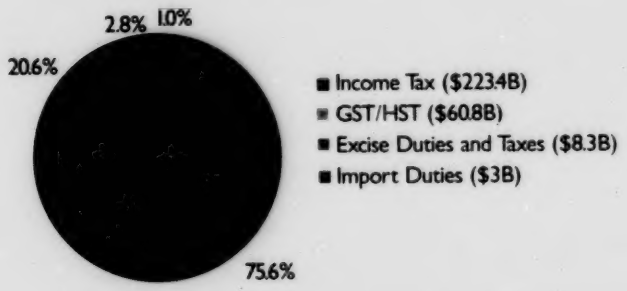
- **Rating is based on weak data quality** – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

About *Tax Services*

The Tax Services business line is responsible for administering, assessing, and collecting close to $300 billion in gross taxes and duties, including more than $37 billion in gross taxes on behalf of the provinces. The taxes the CCRA collects fund a wide range of programs and services, contributing directly to the ability of the federal and provincial governments to achieve their social and economic policy objectives, and ultimately impacting on the well-being of all Canadians.

As Exhibit 1 illustrates, about 75.6% (or $223.4 billion) of the gross revenues collected on behalf of the federal and provincial governments for 2000-2001 was from personal and corporate income taxes. Of that amount, 81% (or $181 billion) came from personal income tax. GST/HST accounts for another $60.8 billion of gross revenues; $8.3 billion was from excise duties and taxes; and $3 billion was from import duties. Offsetting these figures are income tax, GST/HST, excise, and customs refunds that amounted to $65.8 billion in 2000-2001.

Exhibit 1: Percentage and Value of Gross Revenues Collected by Type (2000-2001)



Raising the national revenue is a significant undertaking. This is illustrated by the 91.8% of all Canadians 18 years of age and older, and the 1.18 million incorporated Canadian businesses who filed returns for the 1999 tax year. In addition, about 1.4 million employers are required to withhold and remit income tax they deduct from employee wages. About 2 million businesses also regularly remit GST/HST, and several thousand remit excise taxes levied on sales.

When we assess personal and corporate taxes to be paid, we also administer billions of dollars in tax expenditures. These are targeted credits or deductions that reduce the amount of tax that would otherwise be owed. Two key examples are the scientific research and experimental development program and the credit for charitable donations and gifts.

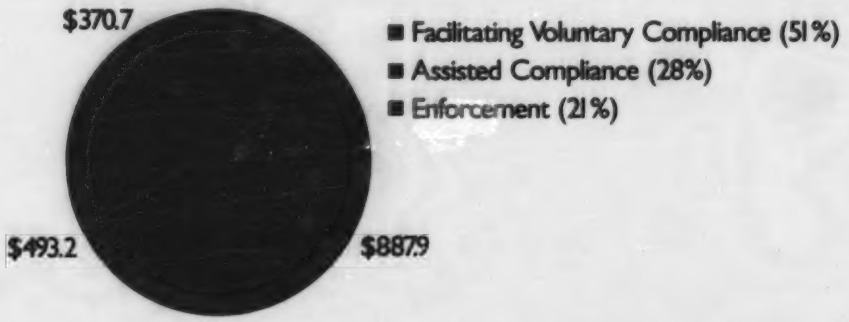
Our relationship with clients plays a crucial role in shaping public attitudes toward government and promoting confidence in Canada's tax system. To ensure that the vast majority of Canadians participate, the system needs to be fair, responsive, and reliable, and it must be seen to have a high degree of integrity. We work to provide client-focused service to facilitate participation and promote compliance. This involves making sure returns are processed accurately and on time, using an effective system of checks and balances to ensure everyone pays their fair share (no more, no less) and that the tax base is protected (non-compliance is minimized).

The role of Tax Services within the CCRA

Tax Services engages in a range of activities across the compliance continuum—from facilitation to enforcement—to ensure Canadians pay their fair share of taxes and protect the tax base.

As shown in Exhibit 2 below, about half of the $1.75 billion in resources spent by this business line facilitates voluntary compliance (through various service channels, telephone assistance, publications, outreach services, processing of returns, etc.), while 28% is allocated to assisted compliance (source deductions, reviews, examinations, and audits) and 21% to enforcement operations (collection actions, investigations, and prosecutions).

Exhibit 2: Tax Services Total Resources Allocation to the Compliance Continuum for 2000-2001 ($Million)



To determine how best to allocate resources, we use research to understand compliance behaviour and assess risk. We also work with many partners to promote practices that encourage compliance. We rely on the experience of seasoned examiners and industry experts within the CCRA and the private sector. Research and expertise help us deploy the CCRA's limited resources to improve the way we manage compliance risks.

Business Line Spending

Tax Services is the CCRA's largest business line, representing 56.5% of the overall CCRA budget. Exhibits 3 and 4 provide details on business line spending and related volumes. While overall funding for tax services has increased over the years, it has not kept pace with increasing complexity and workload volumes. Most of the increased funding has been applied to non-discretionary workloads to implement the Federal Budget and initiatives approved by Parliament and provincial legislatures, invest in infrastructure, and manage workload increases. On the other hand, there has been little or no increase in the funding levels of our review and enforcement activities, which are more discretionary. This situation has been a concern for several years. Recent efforts to address this shortfall have resulted in increased funding beginning in 2001-2002. This positions us to better address the whole compliance continuum.

Exhibit 3: Business Line Spending

Planned Spending[1] ($000)	1,349,691	1,451,003	7.5%	1,557,029	7.3%
Allocation of Authorities[2] ($000)	1,543,740	1,667,610	8%	1,784,674	7%
[illegible]	[illegible]	[illegible]	7%	[illegible]	7.0%
Planned FTEs	25,565	26,798	4.8%	27,569	2.9%
Total FTE Authorities	26,072	28,079	7.3%	28,724	2.3%
[illegible]	[illegible]	[illegible]	2.1%	[illegible]	4.7%

[1] Main estimates
[2] Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C on page 2-163.

Exhibit 4: Workload Volumes

		[illegible]		[illegible]	
Revenues Collected	$255.8B	$274.5B	7.3%	$295.8B	7.8%
[illegible]	[illegible]	[illegible]	1.8%	[illegible]	1.6%
T1 Individual Returns	21,539,275	23,299,263	8.1%	22,838,645	-2.0%
T2 Corporate Returns	[illegible]	[illegible]	1.2%	[illegible]	5.6%
T3 Trust Returns	303,984	374,561	23.2%	483,466	29.1%
GST/HST Returns	[illegible]	[illegible]	2.5%	[illegible]	0%
Audits	292,341	282,187	-3.5%	288,107	2.1%
Investigations	[illegible]	2,650	-14.5%	2,663	0.5%

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Tax Services	1998-1999	1999-2000	Percentage Increase	2000-2001	Percentage Increase
Planned Spending ($000)	1,349,691	1,451,003	7.5%	1,557,029	7.3%
Allocation of Authorities[1] ($000)	1,543,740	1,667,610	8%	1,784,674	7%
Actual Spending ($000)	1,527,439	1,634,723	7%	**1,751,826**	7.2%
Planned FTEs	25,565	26,798	4.8%	27,569	2.9%
Total FTE Authorities	26,172	28,079	7.3%	28,724	2.3%
Actual Number of FTEs	25,831	26,379	2.1%	**27,617**	4.7%

[1] Main estimates
Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C on page 2-163.

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Type of Workload	Volume for 1998-1999	Volume for 1999-2000	Percentage Increase	Volume for 2000-2001	Percentage Increase
Revenues Collected	$255.8B	$274.5B	7.3%	$295.8B	7.8%
Total Public Enquiries Answered	28,823,000	29,348,000	1.8%	29,823,418	1.6%
T1 Individual Returns	21,559,275	23,299,263	8.1%	22,838,645	-2.0%
T2 Corporate Returns	1,201,000	1,215,000	1.2%	1,283,000	5.6%
T3 Trust Returns	303,984	374,561	23.2%	483,466	29.1%
GST/HST Returns	7.9 million	8.1 million	2.5%	8.1 million	0%
Audits	292,341	282,187	-3.5%	288,107	2.1%
Investigations	3,099	2,650	-14.5%	2,663	0.5%

Exhibit 5: Tax Services Performance Report Card

Majority of Canadians and businesses participate in the tax system		• 95% of taxes collected without any direct enforcement action • $296 billion of gross taxes collected through 23.3 million individual and trust returns, 1.4 million employers who withhold and remit source deductions, 1.3 million corporate returns, about 2 million businesses for GST/HST, and businesses, travellers, and traders who remit other duties and taxes.	2-19 2-15
Taxpayers receive timely, accessible, reliable, and fair service that is responsive to their needs		• Accurately incorporated major legislative changes effective for the tax-filing season, despite significant time constraints • Information and assistance available from CCRA publications, telephone help lines and agency personnel are fair and reliable, but the accessibility and timeliness, of telephone service require further improvement. • Individual return processing logic and specific matching programs identify significant adjustments in favour of taxpayers and correct errors • In 2000-2001, an estimated $185 million in interest and penalties was either cancelled or waived in tax services offices. While we do not have a systematic review in place at the national level to monitor and confirm consistency of decisions, we do provide officers with tools and guidelines to help ensure consistency, supported by Fairness Committees at most local tax services offices.	2-21 2-23 2-26 2-26
Processing of returns is accurate, timely, and efficient		• 98% of individual tax returns filed on time were processed efficiently • Timely processing of corporate returns has improved, but is still below targeted levels • Accuracy rates continue to be high in spite of increased complexity	2-30 2-30 2-30
Level of tax debt is within targeted level		• We have made some progress in working older accounts and in reducing accounts receivable as a percentage of gross revenue, but further efforts are needed to reach levels achieved in prior years (close to 4%). This includes reviewing and assessing the existing target of 4% that dates back to 1995 for continued relevance and suitability	2-31

Compliance behaviour is understood and areas of non-compliance are identified		• Important strides made in measuring and understanding non-compliance including through:
		  • Effective use of audit specialists to identify key issues of corporate non-compliance
		  • CORE audit program introduced to develop statistically valid estimates of non-compliance rates
		  • Third-party information matching and processing review programs provide estimates of non-compliance rates for a variety of income sources, credits, and deductions for individual returns
		  • Strategic partnerships – 14 economic sectors dealing with industry associations
			
			2-36
			2-35
			2-37
			2-36

Allocation of enforcement resources is guided by risk		• Matching and validation programs are generally effective in targeting higher-risk tax returns for verification and enforcement. However, more progress needed to ensure effective allocation of compliance resources across all program areas.	2-38
Actively seek legislative changes as required to enhance simplification, minimize misreporting and unintentional non-compliance		• Demonstrated diligence in identifying legislative amendments and making recommendations to seek changes to tax legislation • Partnerships and alliances with other organizations have enhanced compliance efforts	2-41 2-41
The right programs are used and are effectively delivered		• Minister's Action Plan for Scientific Research and Experimental Development implemented • Continued growth in new Audit Protocol agreements for large corporations • Improvements in detection and investigation leading to increased prosecution of fraud • Fiscal impact within forecasted range ($6 billion)	2-45 2-42 2-44 2-44
Sufficient resources are available to invest in compliance programs		• Planned audit coverage rates have declined substantially in response to resource pressures	2-46
Knowledgeable and skilled workforce is in the right place at the right time		• Continuing challenge being addressed through aggressive strategies for needed improvement including additional resource funding	2-49
Core business is under transformation to better meet our mission		• Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan*	2-50

Evaluating Our *Overall Performance*

In the performance report card we rate the performance of Tax Services for 2000-2001 against eleven anticipated results that support two expected outcomes:

Canadians pay their fair share of taxes – Our tax system is based on self-assessment and voluntary compliance. Canadians are likely to participate in the tax system and pay the taxes they owe if we provide the services to help them do so. People find it easier to participate when the system is accessible and when service is timely and fair. The accurate, timely, and efficient processing of returns encourages participation and shortens the time between filing and the receipt of taxes owing or distribution of refunds. Finally, we work hard to ensure that outstanding taxes owed to the government are kept at a low level, which in turn preserves the equity and fairness of the system.

The tax base is protected – The tax base is a government's greatest revenue-generating asset, which it relies upon to fund social and economic policy objectives. A knowledgeable, skilled, and sufficient workforce that understands compliance behaviour and identifies areas of non-compliance is key to protecting the tax base. This, coupled with the right audit review program and a sound risk management approach to guide the allocation of resources, helps ensure that any leakage in the tax base (non-compliance) is kept at a low level.

The report card also summarizes the actual results achieved, upon which we base our evaluation.

Ratings are provided for each anticipated result and show whether our performance fully met, largely met, or fell short of the target. A separate rating is provided on the quality of the information upon which the assessment is based.

On balance, we continue to meet our expected outcomes. We have achieved or mostly achieved anticipated results in 10 of 11 areas. However, in some instances, our performance on a year-over-year basis has declined, partly as a result of our funding constraints.

We have a significant performance gap in some areas. Coverage levels need to be increased. We must also strengthen our capacity to allocate compliance resources so we can effectively manage compliance risks across programs in a more integrated way. We have made some progress in working older accounts and in reducing accounts receivable as a percentage of gross revenue, but further efforts are needed to reach levels achieved in prior years (close to 4%). Finally, our ability to respond to telephone enquiries has not kept pace with the growth in workload volume. We need to improve our performance against existing public service standards, and we need to expand the scope of those standards to include telephone service as well as to address accuracy and accessibility.

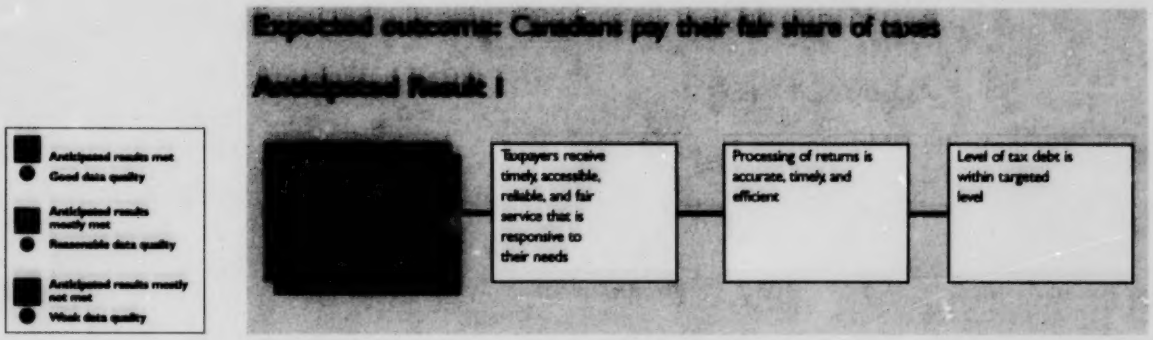
With the help of increased funding from Parliament, we were able to make improving performance in all these areas a priority. In addition, we are establishing clear targets for all tax service program areas that go beyond year-over-year comparisons. Where appropriate, we will entrench these targets in our performance measurement framework.

For the second CCRA performance theme—innovating for the future—we are working to transform our business to meet the objectives for improved service and efficiency in our *Corporate Business Plan.* We have made progress through advances in the use of electronic service delivery and by contributing to the development of an agency-wide service strategy.

This overall performance rating is based on reasonable to good data quality, encompassing information gathered from internal information systems, external sources, random and targeted samples, and management estimates.

Discussing Our *Performance*

In discussing how our performance relates to our two expected outcomes, we focus on income tax since this is the largest revenue source among the taxes we administer. Where information is available, we present performance results for our other major taxes, highlighting areas of notable success and areas where significant improvements are needed.



Conclusion

While our overall goal is to have 100% participation by those who are required to file and pay taxes, there will always be some unintended or deliberate non-compliance. Our indicators suggest that the vast majority of Canadians do participate in the tax system.

Highlights

Of the total federal revenues we collect, roughly 95% is remitted without the CCRA taking any direct enforcement action. Canadians exhibit a high level of filing and remittance compliance. While many Canadians have no legal obligation to file an income tax return because their income is below the filing threshold, some of these individuals do file to claim social benefits, such as the Canada Child Tax Benefit and the GST/HST credit. The most recent statistics available show that 91.8% of all Canadians 18 years of age and older filed an individual income tax return for the 1999 tax year—a high level of compliance when one considers that not everyone is required to file. Remittance compliance by individual filers was also high in this year, with 94.4% of all taxable filers paying their reported taxes on time.

Compliance was also reasonably high among corporations in the 1999 tax year. Of the estimated 1.38 million incorporated Canadian businesses in that year, 1.18 million (about 85.5%) filed a corporate income tax return. About 494,000 of the filed returns were taxable, and most taxable corporations (approximately 92%) paid their reported taxes on time. Although we are not yet able to precisely measure the degree of filing and remittance compliance for GST/HST, about 2 million businesses regularly remit over $60 billion per year in GST/HST payments. Results of our sample tests of travellers and commercial goods entering the country by highway or air, while statistically weak, suggest high rates of reporting compliance with customs laws, laying the foundation for the proper remittance of duties and taxes.

With regard to unintentional or deliberate non-compliance, while our risk assessment systems do not cover all compliance issues, our judgment based on available evidence and estimates is that non-compliance is generally being contained at relatively low levels. (See discussion supporting our second expected outcome—the tax base is protected on pages 2-34 to 2-49.)

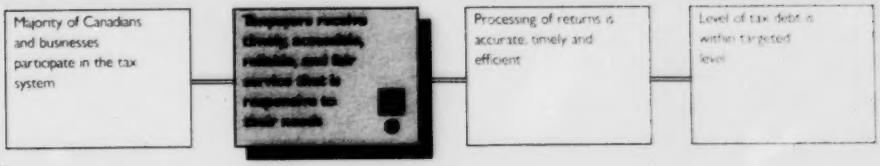
Expected outcome: Canadians pay their fair share of taxes

Anticipated Result 2

Anticipated results met
Good data quality

Anticipated results mostly met
Reasonable data quality

Anticipated results mostly not met
Weak data quality



Introduction

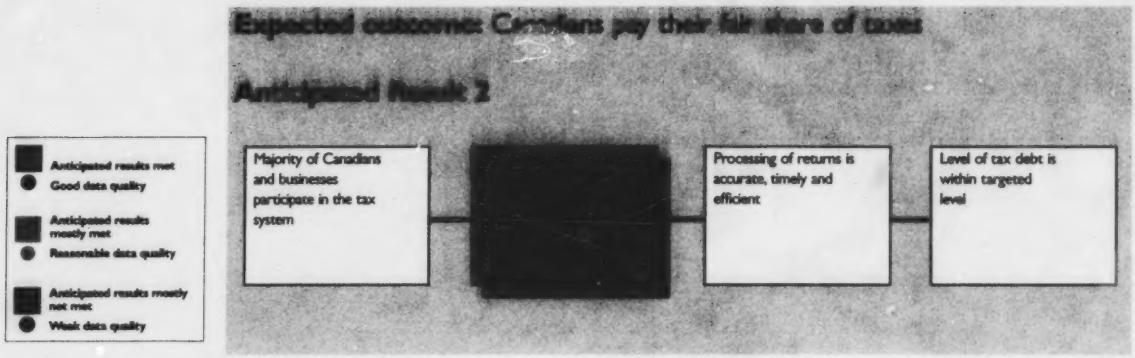
A key priority for the CCRA is to keep pace with the government-wide objectives for client-centred service delivery. About 31% of our business line's resources (about $540 million in 2000-2001) is directed towards client service. Exhibit 6 depicts our key delivery modes: telephone services, forms and publications, electronic services, and walk-in and outreach services.

Exhibit 6: Key Delivery Modes

Type of Service	1998-1999	1999-2000	2000-2001
Number of telephone enquiries	24.7 million	25.6 million	26.7 million
Number of publications	**more than 900**	**more than 900**	**more than 900**
Hits on the CCRA Web site per month during peak tax season	n.a	1.2 million	3.5 million
Walk-in service	**3.2 million**	**2.7 million**	**2.4 million**
Outreach services	360 seminars for small business Distribution of teacher manuals to 3,100 teachers and workbooks to 77,000 students on *Teaching Taxes*	300 seminars for small business Distribution of teacher manuals to 3,000 teachers and workbooks to 79,000 students on *Teaching Taxes*	800 seminars for small business Distribution of teacher manuals to 4,300 teachers and workbooks to 85,000 students on *Teaching Taxes*
Returns completed by volunteers	**14,800 volunteers** **387,000 returns**	**15,000 volunteers** **414,000 returns**	**16,000 volunteers** **471,000 returns**

Conclusion against anticipated result

We believe that, on balance, taxpayers received timely, accessible, reliable, and fair services. However, in several cases we did not meet a number of our existing service standards. We will establish additional targets and performance benchmarks within some service lines, including setting public service standards for telephone accessibility. In addition, we will expand our monitoring of cancellation of penalties and interest under the fairness provisions to include waivers on a more systematic basis.



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We believe that, on balance, taxpayers received timely, accessible, reliable, and fair services. However, in several cases we did not meet a number of our existing service standards. We will establish additional targets and performance benchmarks within some service lines, including setting public service standards for telephone accessibility. In addition, we will expand our monitoring of cancellation of penalties and interest under the fairness provisions to include waivers on a more systematic basis.

Highlights

Timely response to legislative changes – A fundamental aspect of client service is to inform taxpayers in an effective and timely way of the implications of changes to the law. The 2000 income tax filing season for individuals posed one of the greatest implementation challenges for the CCRA in 25 years—the introduction of tax on income (TONI) and measures in the October 2000 Economic Statement.

The TONI changes, which were introduced by British Columbia, Manitoba, New Brunswick, Nova Scotia, and Ontario for the 2000 tax year, give these provinces the flexibility to define their own tax rate schedules, which are based on taxable income rather than a percentage of the basic federal tax amount. (TONI will be introduced for the remaining provinces, except Quebec, and the territories during the 2001 tax year.) TONI changes were implemented on time with no significant problems. Key challenges to overcome included:

- processing more than 36 million additional data items;
- developing a TONI-compatible processing system while maintaining the existing "tax-on-tax" system to assess current- and previous-year returns; and
- significant changes to manuals, guides, forms, schedules, tax tables, and payroll deduction formulas.

Informing employers about TONI, and training staff so they could respond to telephone enquiries, was also a major undertaking.

A number of significant tax changes, particularly in capital gains, were also included in the October 2000 Economic Statement. Several changes had to be applied immediately or retroactively, which meant implementing them was more complex. We introduced all the changes on time, and we did not encounter significant problems despite the extremely short timeframe (as little as a few months) in which we had to analyze, define, test, and program the proposed changes, update the necessary systems, communicate the changes to fieldworkers and the general public, and complete training. This work included urgently revising forms and publications to meet our target for bulk mailing in early January.

Timeliness, accessibility, and reliability of client service – In addition to implementing the latest legislative changes, we rely on three other key indicators to assess our performance in responding to the needs of our clients.

I. Overall client satisfaction

We get client feedback through surveys, focus tests, baseline studies, and stakeholder and partner advisory committees. The CCRA Baseline Study 2000 indicated that most of our clients are reasonably satisfied with the service they receive, although some feel service is either not prompt enough or that publications are not as clear and understandable as they should be. In particular:

- 90% agree that CCRA staff are courteous;
- 85% agree that the information we provide is accurate;
- 80% agree that the staff are knowledgeable and competent;
- 72% agree that the time it takes to get information or receive service is acceptable; and
- 66% agree that the CCRA tax guides and publications are clear and simple to understand.

We are assessing this information as a baseline for analyzing trends and setting potential targets to enhance service delivery.

How accurately taxpayers file returns gives us another way to assess how effectively we inform taxpayers and deliver service. The T1 Quality Evaluation Program measures this using a random sample of paper-filed individual income tax returns at the initial assessing stage (data entry, error correction, and high-risk containment). By analyzing errors that affect the amount of tax, we know that client accuracy rates have increased from 92.3% in 1999-2000 to 93.9% in 2000-2001. This is a strong and stable level of client accuracy.

We also survey client satisfaction with registering and amending employee pension plans, retirement saving plans, retirement income funds, and other similar registered plans. A November 2000 survey of registered plan consultants found they were generally satisfied with telephone services but had concerns with the turnaround time for written enquiries and initial review of amendments. We will work to improve turnaround times for written enquiries over the next year, and we will establish service standards for reviewing actuarial valuation reports on pension plan amendments.

II. Assessing timeliness, accessibility, and reliability against public service standards and internal targets.

The CCRA has established public service standards for a number of its Tax Services lines (see Attachment 1 on page 2-53). These standards focus primarily on timeliness, while our internal targets deal with timeliness, accessibility, and reliability. Out of the 26 public service standards for Tax Services, half are for client service delivery and the rest for processing returns and review activities. Although we did not meet all of our client service delivery standards, we met or mostly met 15 of the 25 service standards for which we have performance information (26 service standards in total), including processing of T1 individual returns, advance rulings, and client-requested adjustments, and reviewing applications to registered pension plans. Currently, the scope of our public service standards does not include all key delivery modes such as the telephone enquiries service. We will work to enhance their scope for timeliness as well as to include accuracy and reliability.

The following is our report on performance by key delivery mode against both our internal performance indicators and public service standards where they currently apply.

Telephone enquiries – A national 1-800 telephone system was introduced for both general and business enquiries in February 2000. This system has improved accessibility by providing the flexibility to route calls to any of our 45 tax services sites across Canada, eliminating regional and local disparities in service. We measure telephone accessibility in two separate ways: call accessibility and caller (individual people) accessibility.

Call accessibility measures the percentage of telephone calls that immediately get through either directly to an agent, or on hold waiting for an agent (in queue). Calls include each attempt that a person makes to reach us. Often, if people are unable to get through on the first try (they get a busy signal), they will continually press the redial button feature on their telephone. Each time this occurs, it is counted as a call for determining the call accessibility measure. For example, people may press the redial feature three times before they reach us. This is counted as three telephone calls.

Caller accessibility measures the percentage of people (callers) who reach an agent or who are on hold waiting for an agent (in queue). Using the previous example, a caller who makes three telephone calls before getting through is counted as one caller.

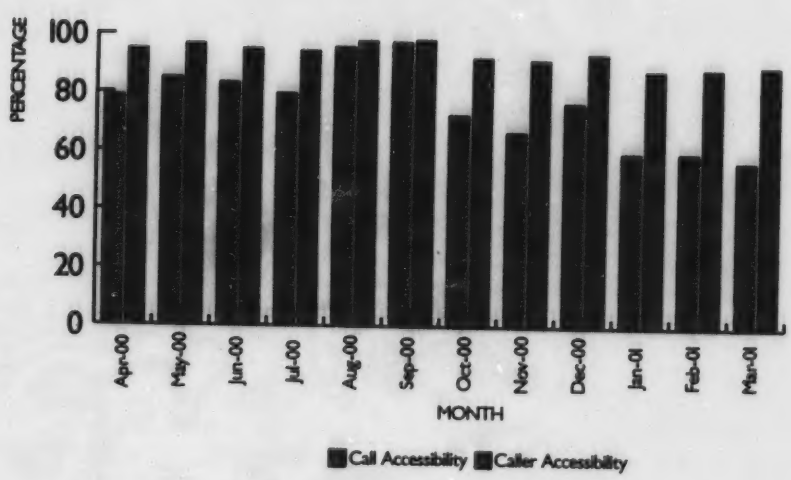
During the past year, we raised our target for call accessibility from a range of 40-60% to a range of 80-90% both for our general and business phone enquiry services. We met our target for business enquiries with a call accessibility rate of 84%, but we fell slightly short of our target for general enquiries with an accessibility rate of 76%. Overall, this represents a significant improvement in call accessibility from 1999-2000, when our performance was 53% for general enquiries and 55% for business enquiries. In terms of caller accessibility, over the past two years, we have raised our target from 60% to a range of 90-95% both for our general and business phone enquiry services. We met our target for both types of services in 2000-2001, achieving caller accessibility rates of 93% and 95% respectively.

In terms of timeliness of service delivery, the target for general and business enquiries is to answer 80% of calls within two minutes once they are in a queue. Our performance was slightly below this target for general enquiries (75%) and for business enquiries (79%).

We improved performance in telephone enquiries despite the challenges we faced in integrating TONI and several provincial programs. However, telephone accessibility during peak periods continues to be a problem for individual filers (Exhibit 7). To better accommodate demand, we have extended hours of telephone service during the filing season, and we are looking at ways to more closely match traffic with available agents. We also implemented 24-hour automated telephone services, which offer timely and accurate general and account-specific information for simple enquiries. Our experience during 2000-2001 with the new 1-800 service should allow us to more accurately forecast and respond to peak service demands in 2001-2002.

Exhibit 7: Monthly General Enquiries Accessibility

APRIL 1, 2000, to MARCH 31, 2001



Call Accessibility: Tracks the percentage of call attempts that reach an agent or get into a queue

Caller Accessibility: Tracks the percentage of callers that reach an agent or get into the queue

To assess the **accuracy** and **reliability** of telephone service, the CCRA uses an independent firm to monitor the quality of responses to telephone enquiries. We measure year-over-year performance of the accuracy of responses to telephone enquiries by way of comparison to prior years. A baseline index of 100 was established for each of our General Enquiries and Business Window lines, against which annual improvements can be compared. For General Enquiries, the 100 baseline figure was established in 1996-1997, the year in which a concerted effort at increasing accuracy levels commenced. For Business Window, the 100 baseline figure was established in 1997-1998, the first year in which performance measurement was conducted for that line of business. Compared to the baseline value of 100, the index for General Enquiries rose to 133.3 in 2000-2001, and the index for Business Enquiries rose to 136.7.

Forms and publications – The CCRA provides more than 900 forms and guides to individuals, businesses, and agents of the Crown. We devote a lot of effort to make our publications clear and simple. About two-thirds of respondents in the 2000 baseline client survey were satisfied with our publications. Future surveys will allow us to track our progress in this area.

Electronic assistance – An emerging trend in taxpayer service is receiving assistance electronically, including over the Internet. During the peak tax season in 2000-2001, there was an average of 3.5 million hits per month on the tax-related portion of our Web site, compared to just 1.2 million hits in the previous year. Users can download nearly all CCRA forms and publications from our site. The site also contains an on-line version of our Tax Information Phone Service (T.I.P.S.), which is accessible 24 hours a day, 7 days a week. During its three months of operation in the 2001 tax-filing season, this service received over 1 million hits. For business clients, an on-line version of our telephone business information service (BIS) is available to provide basic tax information related to operating a business.

Walk-in service – In 2000-2001, we provided assistance to 2.4 million taxpayers over the counter. We are currently unable to reliably measure our global performance against our service standard of a 20-minute wait for walk-in assistance (except during peak periods). However, a sample review of 10 tax services offices that have automated equipment to monitor wait times indicates that the average wait is less than 10 minutes. Client service rating cards also help us assess wait times—86% of the clients who completed them indicated that their wait was under 20 minutes.

Two other areas of high visibility for taxpayers are registered plans and registered charities.

Registered plans – The CCRA is responsible for registering and amending pension plans, retirement savings plans, and other similar registered plans. In 2000-2001, we processed 1,322 pension registration requests, 15,048 pension amendments, and 4,195 registration and amendment requests for retirement savings plans and registered retirement income funds. As shown in Attachment 1, we exceeded our standard for reviews of registered pension plans within 180 days 80% of the time, with an actual performance of 89%. However, we did not meet the established 80% target for processing registered savings plans and retirement income fund applications within 60 days; our actual performance was 68% and 78% respectively. For deferred income plans, we did not meet our standard of responding to written enquiries within 60 days (target is 80%, actual performance was 68%). We will work to improve performance in these areas, as well as expand public service standards to include reviews of actuarial valuation reports for pension plan amendments.

Registration of charitable organizations – The CCRA also administers a national program to register charities for the purpose of the *Income Tax Act*, and in 2000-2001 there were approximately 78,000 registered charities. While we do not have public service standards, we try to meet our target of 90% for responding to telephone enquiries from charities and the public within two minutes. Last year, we achieved this target 86% of the time. In terms of processing applications on time and responding to enquiries, we have improved our performance significantly since 1998-1999. Straightforward applications are processed within three weeks, down from three months in 1998-1999. More complex applications are now being processed in 28 weeks, down from 8 months. A key priority in 2000-2001 was to reduce the backlog of applications for charitable registration. During 2000-2001, the inventory was reduced by 14%.

III. Measuring the fairness of key programs

We measure fairness in three areas: beneficial adjustments, cancellation and waiving of interest and penalties, and rulings and interpretations.

Beneficial adjustments – Fair service includes correcting errors when taxpayers have paid more than their fair share. We use computer-based error-checking routines at the return-processing stage to identify and correct returns before we assess them. Although statistics on the frequency and size of adjustments made through this process are not available, numerous changes are made on behalf of taxpayers who have reported too much income or who have not used appropriate deductions. At a later stage, we compare reported amounts on specific deductions against third-party information reports under our T1 Matching Program. During 2000-2001, 258,000 individuals received $56.2 million in beneficial adjustments. This represents a substantial increase from the year before, when 201,000 clients received $38.4 million through the program.

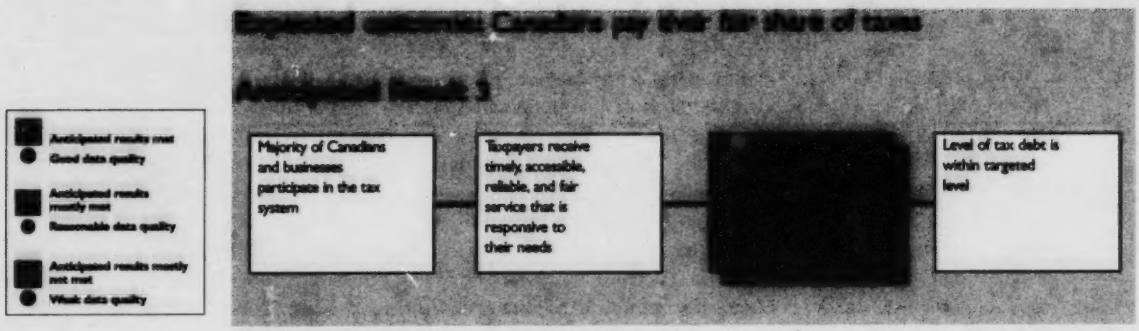
Cancellation and waivers of penalties and interest – To ensure fairness, the decisions we make on cancelling and waiving penalties and interest as allowed under the *Income Tax Act* must be transparent and consistently applied. Fairness provisions allow us to help clients resolve problems that arise through no fault of their own and to use a common-sense approach in dealing with clients who, because of personal misfortune or circumstances beyond their control, are unable to meet our guidelines or comply with the legislation we administer. The following table shows the total estimated amount waived and the total actual amount cancelled last year as well as the number of accounts affected.

Estimated amounts waived	$140 million	1,905,653
Actual amounts cancelled	$70 million	36,040

Note: Of the estimated $210 million either waived or cancelled CCRA-wide, an estimated $185 million was attributable to the Tax Services business line, with much of the remainder to the Appeals business line.

In 2000-2001, approximately 60,000 client requests were received for cancelling interest and penalties on outstanding taxes, 36,040 requests were approved, and a further 11,000 requests were received for waiving interest and penalties prior to their being assessed. In total, including automated waivers that apply in limited circumstances, an estimated $185 million was either cancelled or waived at tax services offices. We do not have in place a systematic review at the national level to monitor and confirm consistency of decisions; however, to help ensure consistency, we provide all our officers with tools and guidelines that provide parameters for decision-making, supported by Fairness Committees in place at most local tax services offices. If a client disagrees with a decision, a second, independent review of their request will be conducted. The Appeals business line will implement an overall quality monitoring program for all business lines in 2001-2002. As part of that initiative, Tax Services will be looking at ways to institute a systematic monitoring process to confirm consistency of decisions taken at local offices for cancelling and waiving interest and penalties.

Rulings and interpretations – Another way we provide fair, responsible, and reliable service that responds to client needs is by offering advance income tax and GST/HST rulings and interpretations. This allows clients to know ahead of time the impact of certain measures on their income tax or GST/HST status. In 2000-2001 we provided 2,750 income tax interpretations and responded to 22,450 telephone enquiries, exceeding our targets in both of these areas. We provided 303 income tax rulings within an average turnaround time of less than 60 days. For GST/HST rulings, we responded to 139,000 telephone enquiries. We responded to 53% of written requests for interpretations and rulings within a 45-day turnaround time with a 92% accuracy rate, and we have recently introduced a new service standard in this area.



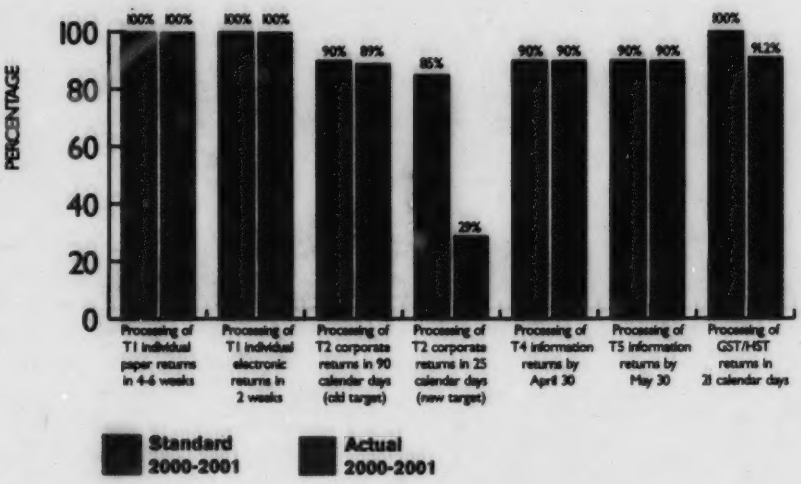
Conclusion

We believe our processing of returns for individual taxpayers is accurate, efficient, and timely. For corporate returns, our year-over-year performance has improved since we introduced a new processing system, but we are still working to achieve our new target for timeliness.

Highlights

Taxpayers are entitled to expect accurate, efficient, and timely processing of their returns. We met our standards for timeliness for all major tax returns, except for corporate income tax and GST/HST returns. We have expanded electronic filing options for our individual and corporate clients, generating opportunities to reduce processing costs and improve accuracy.

Exhibit 8: Timeliness of Returns Processing Against Standard Standards vs. Actual for 2000-2001



Individual returns – To better serve Canadian taxpayers, we have expanded filing options. Less than a decade ago all individual taxpayers had to file paper returns. Today, nearly all Canadians have the option of filing a return using one of three different electronic methods: through an electronic service provider (EFILE); by telephone (TELEFILE); or over the Internet (NETFILE). While overall funding for Tax Services has increased in 2000-2001 to $1.75 billion, a substantial part of the increased funding ($150 million in the last four years alone) has been devoted to electronic service delivery and redesigning our corporate tax system to accommodate electronic options. Electronic filing is increasingly popular—in 2000-2001, 31.5% of all T1 returns were filed electronically, compared to 25.4% in 1998-1999. Electronic methods result in faster, more efficient, and more accurate processing of returns. The average processing time for electronic returns was two weeks in 2000-2001, which met our service standard. In contrast, the average paper return took four weeks to process, which met our four-to-six week service standard for paper returns and was a week faster than our performance the year before.

In addition to faster service, other benefits of electronic filing are reduced processing costs and improved reporting and processing accuracy. In particular:

- up-front validity checks alert electronic filers to possible errors;
- electronic returns are already computerized, eliminating the potential for keying errors at the processing stage and reducing processing costs; and
- miles of shelf space are saved each year by returns that are filed electronically, reducing the real property, maintenance, and personnel costs associated with transporting, storing, and accessing millions of paper returns.

NETFILE was offered to all Canadians for the first time in the 2000 tax year. Over 894,000 taxpayers chose to use NETFILE during 2000-2001, a figure that exceeded our participation target by one-third. The sentiments expressed in our user survey were nearly unanimous—almost 100% of respondents indicated that they would use the service again. NETFILE clients suggested several enhancements, which we will evaluate for the next processing year. Given the program take-up during 2000-2001, we will also assess how to improve our participation target for the coming tax years.

We also recently piloted NETFILE for Tax Professionals for the 2001 filing season. However, system limitations have resulted in a much lower take-up rate for this program than we initially anticipated. Only about 20,000 returns were filed using this method in 2000-2001. We are developing business requirements to introduce features that are more in line with tax professionals' preferences.

EFILE participation has continued to grow over time, but TELEFILE participation slipped by about 2.6% between 1999-2000 and 2000-2001. Among the factors that influenced the change were: some former TELEFILE users switched to NETFILE when it became available; TELEFILE telephone accessibility for the Help Line was not within expectations; and a legislative change (quarterly retroactive lump-sum payments) precluded some of our regular clients from using the service.

We work to process returns as expeditiously as possible while maintaining a low rate of error. For 2000-2001, we achieved our internal goal of processing 98% of all filed-on-time T1 returns within 28 days. Despite its increasing complexity, the processing error rate for the T1 return remains relatively low. The T1 Quality Evaluation Program measures errors at the initial assessing stage for a random sample of processed paper returns. About 3.1% had a processing error that affected the amount of tax in 2000-2001, which is a small and statistically insignificant increase from the previous year.

Corporate returns – Our new system for processing corporate income tax returns (CORTAX) was implemented in October 2000. As a result of unanticipated transition problems, we experienced substantial backlogs in processing that did not allow us to meet our new standard of processing 85% of all corporate income tax returns and taxpayer-requested adjustments within 25 days and processing the remaining 15% within 50 days. In fact, we only were able to process 29% of returns within 25 days over the October 2000 to March 2001 period. The following exhibit shows our performance figures.

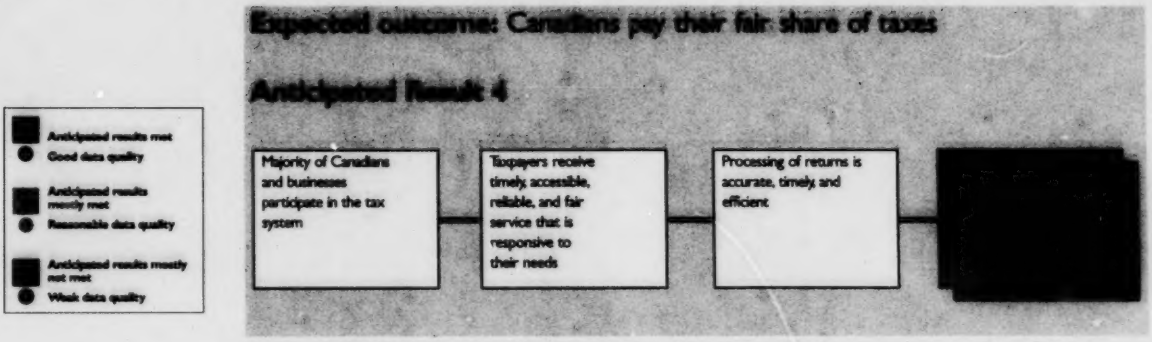
Processing of Corporate Income Tax Returns Against Standards

We are making progress on resolving the backlog problem, and we are making systemic changes that will further improve processing efficiency.

1998-1999	1999-2000	2000-2001	New Standard
90% of returns in **90** days	**80%** of returns in **90** days	**50%** of returns in **90** days	**89%** of returns in **90** days	**85%** of returns in **25** days *(remaining 15% in 50 days)*

CORTAX has significantly improved data availability for use by Statistics Canada, the Department of Finance, and CCRA programs. It includes an electronic filing option (Corporate EFILE) that was developed in partnership with Alberta and Ontario to support the filing of returns for our common clients.

For GST/HST returns, we fell short of our target of processing 100% of returns within 21 days. Instead, 91.2% were completed, down slightly from 93.9% the year before. We are working to improve our performance in this area.



Conclusion

We have made some progress in working older accounts and in reducing accounts receivable as a percentage of gross revenues, but further efforts are needed to reach lower levels achieved in prior years (close to 4%).

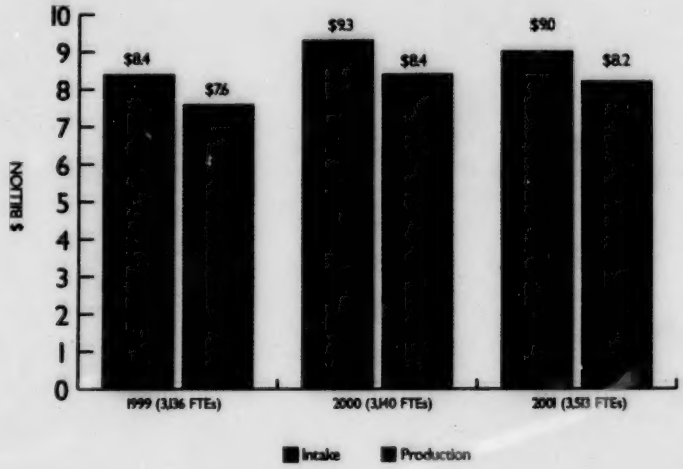
Highlights

Approximately 17% of the Tax Services budget ($289 million) is devoted to revenue collection.

The primary role of our accounts receivable program is to ensure that taxes that have been assessed and that are not in dispute are actually paid. In 2000-2001, our total inventory of accounts receivable amounted to $13.91 billion or 4.69% of gross revenues collected, compared to $12.97 billion or 4.72% the year before. Reducing accounts receivable to the lower levels achieved in prior years (close to 4% of gross revenues) has been a difficult challenge for the CCRA. We will review and assess the existing target of 4% that dates back to 1995 for continued relevance and suitability. Where appropriate, other performance indicators will be developed to more clearly assess accounts receivable results.

In 2000-2001, despite an additional 414 FTEs (full-time equivalents) deployed, we were unable to dispose of collection accounts (production) at the same rate we took in new accounts (intake). This occurred even though intake was lower than in the previous year. In addition, largely because of the backlog in T2 returns processing, we were only able to collect 91.6% (or $687 million of the $750 million expected) in additional collections with the extra FTEs. Typically, collection effort on new intake of T2 returns yields high recoveries.

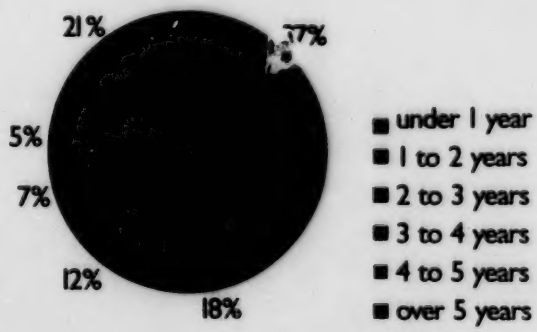
Exhibit 9: Collections Activity – Intakes and Production



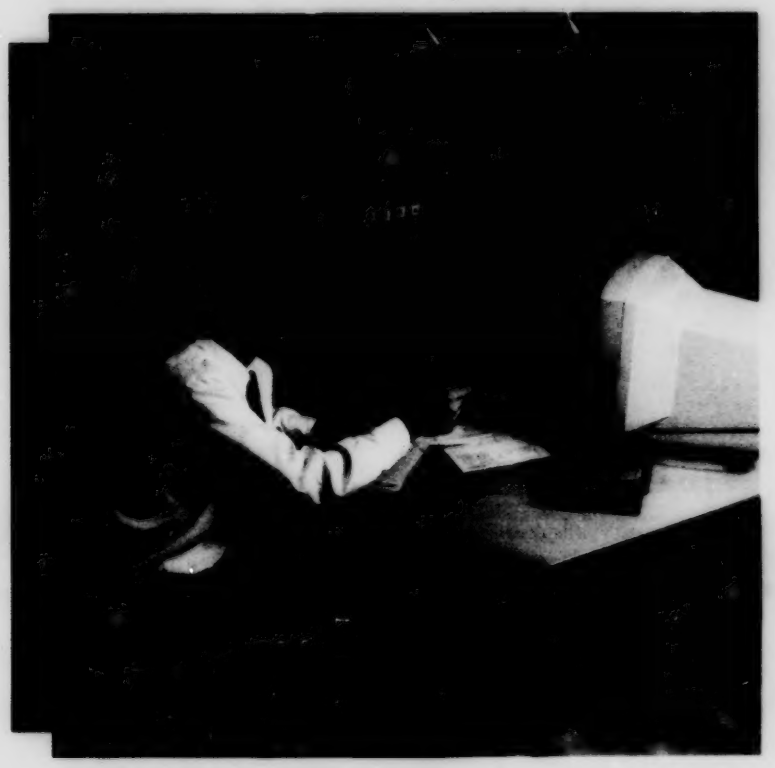
With a lower intake and additional FTEs, we were able to devote more attention to working older and more complex accounts, which take more time and are more difficult to collect. As a result, the cost to the CCRA of collecting $1,000 in accounts receivable grew from $15 in 1999-2000 to $18 in 2000-2001.

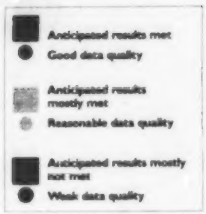
Despite our intensified collection efforts in 2000-2001, the age of our accounts receivable inventory under collection status in tax services offices (TSOs) remains a challenge. As shown in Exhibit 10, as of March 31, 2001, 37% of inventory was under 1 year old; 18% was between 1 and 2 years old; 12% was between 2 and 3 years old, with 21% over 5 years old. Additional collection effort was directed at this last category over the past year. On a year-over-year basis, the share of bad debts written off and debt forgiven amounted to 10.6% in 2000-2001, or $1.48 billion, compared to 7.5%, or $980 million, in 1999-2000.

Exhibit 10: Aging of Accounts Receivable Inventory



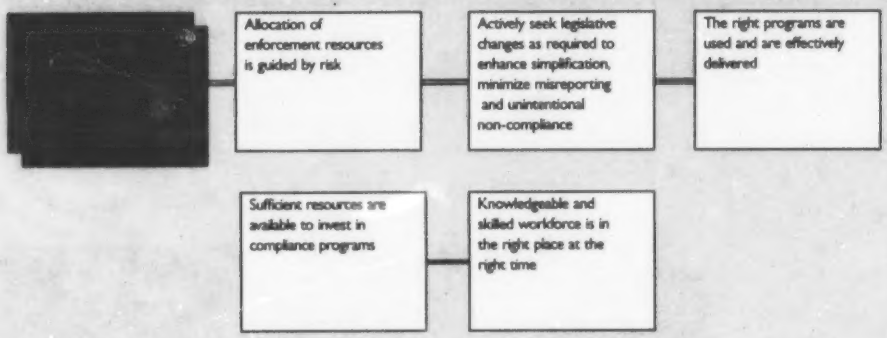
Overall recoveries represented 2.7% of gross revenue as of March 2001, down from 3.1% the previous year. We are currently developing a comprehensive strategy to improve our effectiveness in reducing the balance of accounts receivable. Through more automated technology processes, we are addressing new debts as they arise more quickly, which in turn is reducing the aging risk in collecting outstanding debts.





Expected outcome: The tax base is protected

Anticipated Result 5



Conclusion

We believe that we have made some important strides in measuring and understanding non-compliance in recent years, despite resource pressures from mandatory workloads. However, we still have knowledge gaps in important areas. Initiatives such as our new Core Audit program for business returns are beginning to fill some of these gaps.

Highlights

Measuring tax non-compliance and understanding its underlying causes is an extremely challenging but important task for revenue agencies worldwide.

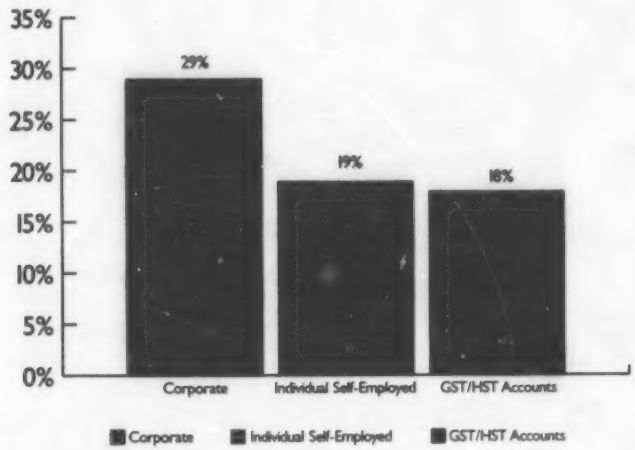
To learn about compliance behaviour, we analyze many different sources of information. Random verification and audit programs indicate the degree of non-compliance on specific tax issues or within particular industries. Under the Processing Review Program for individual income tax returns, we verify random samples of returns that claim different credit and deduction items by checking the amounts reported for these items. Our random samples are not large enough to give reliable estimates of the amount by which claims for credit and deduction items are overstated in the general return population. However, we are able to reliably estimate the rates of non-compliance. The estimated overall rate of non-compliance on covered items was 7.2% in 1999-2000. This figure is relatively unchanged from recent years, which suggests our program is keeping non-compliance in check at relatively low levels.

However, some individual income and deduction items show a decisive trend. For example, the adjustment rate on randomly selected claims for the northern residents deductions has increased in recent years. To address this trend, we have increased the number of reviews of claims for this deduction from about 12,000 in the 2000 program, to nearly 19,000 in the 2001 program, and we have taken steps to more effectively target non-compliant claims. In addition to adjusting coverage rates in response to observed trends, we communicate with clients to reduce the number of improper claims.

We regularly provide lists of common errors to our Client Services Directorate and to the EFILE Agents Association to inform them of problem areas. We also explore whether errors can be reduced by improving our tax forms and guides.

The Core Audit Program for business returns (income tax and GST/HST) measures compliance within specific industry sectors and population groups. In 2000-2001, the second year of the program, we focused on measuring non-compliance rates across the GST/HST and corporate income tax populations. By auditing randomly selected accounts, we produce statistically valid measures of non-compliance rates for the sampled population. We will use these rates as a baseline for assessing compliance trends over time. In addition, the program is already helping measure the effectiveness of national risk assessment systems and giving us a better understanding of the key issues of non-compliance.

To assess the overall risk of non-compliance within a given tax sector and the specific risks associated with particular tax issues, the CCRA has developed a national risk assessment system that integrates relevant data for identifying non-compliance with a knowledge base derived from the experiences of audit specialists across Canada. Although the system does not comprehensively address all compliance issues, the following exhibit shows broad estimates of the percentage of client accounts with a substantive risk of non-compliance:



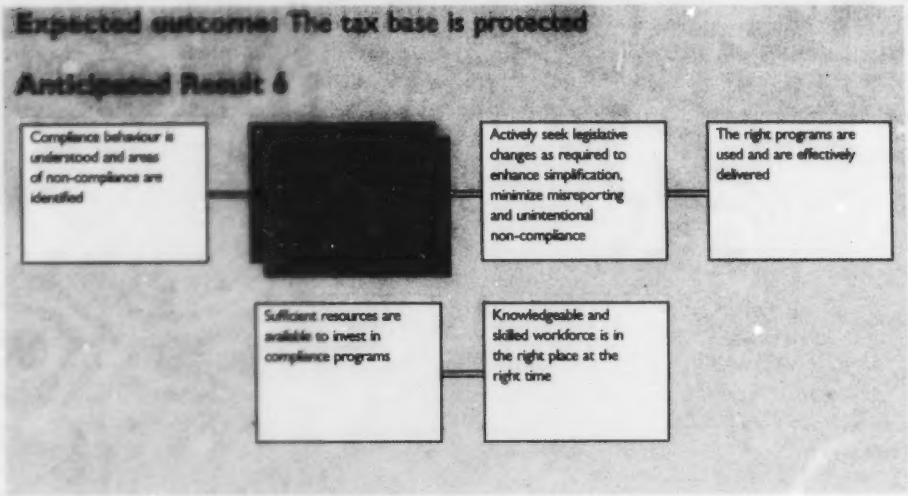
We also use surveys to enhance our understanding of compliance behaviour. A recent baseline study showed that:

- 71% of respondents agreed that because people cheat on their taxes, the rest of taxpayers have to pay more;
- two out of three respondents thought that to discourage cheating, the CCRA should increase the use of audits and penalties;
- two out of three respondents believed it was likely cheaters will be caught; and
- at least 61% of respondents felt the CCRA was doing a good job overall.

These findings give us a baseline for measuring results of later surveys; this will aid us in evaluating how effectively we are addressing compliance problems.

In the case of very large corporations, the CCRA maintains a continual audit presence, which serves as a source of information on compliance trends and patterns within this segment of the corporate population.

A team of CCRA audit specialists from across Canada was assembled recently to improve our capacity to assess corporate compliance risks. They identified 30 key issues of corporate non-compliance and are helping develop criteria for selecting cases based on these issues for corrective enforcement action. We also work closely with industry associations and participate in consultative committees to improve mutual understanding of compliance issues for specific industries. For example, our health services specialist worked with the Canadian Health Care Association during 2000-2001 to develop a framework for identifying, understanding, and addressing key tax-related compliance problems within the health sector.



Conclusion

We believe our risk assessment systems are generally effective in identifying higher-risk returns for verification and enforcement. However, we need to make more progress to ensure we are effectively allocating our compliance resources across program areas. As explained below, we are developing infrastructure to improve risk management procedures in an integrated way.

Highlights

The CCRA targets the largest share of its review and enforcement activities on areas of highest risk, a strategy that makes the tax system more equitable, recovers more revenue, and imposes a smaller burden on honest taxpayers.

T1 matching program – Under this program, we compare amounts reported for a variety of income and deduction items on individual income tax returns to the amounts reported on third-party information slips. When we uncover substantive discrepancies, we review the return and take appropriate corrective action. This promotes compliance in two ways. First, information slips that taxpayers receive help clarify how much should be reported on the return. Second, potentially non-compliant taxpayers realize their reports will be matched against the amounts on the information slips, which discourages them from intentionally reporting inaccurate amounts.

As a result, compliance rates tend to be high on income and deduction sources covered under the T1 Matching program. For example, about 2% of clients required adjustments to reported wages and salaries in 2000-2001. When taxpayers do make reporting errors, the program allows us to efficiently target their returns for review. During 2000-2001, we reviewed 1.4 million returns with apparent discrepancies resulting in too little tax, which yielded $378 million in additional tax assessments. In addition, the beneficial adjustments portion of the matching program corrected over $56.2 million in tax overpayments on 258,000 returns.

Validation programs – The T1 Matching program does not cover many individual deduction and credit items on a return. To verify that these items are reported properly, we have two major programs in place: the Processing Review Program and the Confidence Validity Program. Samples of returns claiming one or more covered credit or deduction items are selected for verification. The Processing Review Program targets returns at risk of requiring an adjustment for a review after they have passed the initial processing stage. An up-front review is conducted under the Confidence Validity Program for those returns that appear to be the most likely to require substantial adjustments to claimed credits and deductions.

We use the results from the random sampling portion of the Processing Review Program to develop selection criteria for the Confidence Validity Program and the compliance sampling portion of the Processing Review Program. Comparing the 1999-2000 results under these two programs with those from our Processing Review random samples indicates that our targeting criteria are generally effective. For credit and deduction items subject to both random and targeted reviews, the adjustment rate for our targeted reviews was nearly twice as large as the adjustment rate for the random reviews (19% compared to 10%). Moreover, the average assessment from the targeted reviews was $126 compared to only $38 for the random reviews.

The results presented in Exhibit 11 indicate that the average adjustment from reviews performed under the Confidence Validity Program was $248.00 in 1999-2000, compared to $126.07 under the Processing Review Program. This suggests our criteria for selecting the most risky or suspicious returns for an up-front review are generally effective. Overall, the Processing Review Program yielded $103.5 million in additional tax assessments, while the Confidence Validity Program yielded $74.1 million.

Exhibit 11: Average and Total Adjustments for the Confidence Validity and Process Review Programs (1999-2000)

	Confidence Validity Program	Processing Review Program
Average adjustment per review	$248.00	$126.07
Total adjustment	$74.1 million	$103.5 million

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Funding for our validation programs has not kept pace with growth in the filing population. The expansion of electronic forms of filing has also resulted in increased costs for random sampling and verification under our Processing Review Program, and therefore a reduction in compliance coverage. We initially planned to perform about 815,000 reviews under this program in 2000-2001. However, due to budgetary pressures, we actually performed only 745,000 reviews, or about 9% less than the previous year. At the same time, the average recovery from these reviews has grown, from $119.60 in 1998-1999 to $126.07 in 2000-2001. In light of these statistics, it appears that more reviews would likely yield substantial amounts of revenue. Preliminary CCRA estimates suggest that the investment of an additional $1 million in resources for our validation programs would yield additional tax assessments of about $12.8 million.

Audits – We perform audits to address more serious cases of tax non-compliance and to discourage future cases of non-compliance. Our audit programs are supported by sophisticated computerized risk assessment systems that identify and assess non-compliance risks for all individual and corporate income tax filers, as well as all GST/HST accounts. They facilitate appropriate selection of audit workload by ranking case files in order of assessed risk. The systems use a wide variety of information from certain other federal and provincial data banks. Some of the information is asset-based, allowing inferences to be made about non-compliance. This is particularly useful in detecting activity in the underground economy. Examples of information types include details from financial statements, links between corporations and their shareholders, third-party information slips, historic reporting patterns, previous audit results, and neighborhood income profiles.

We also use statistical methods to assess revenue risks. These methods often focus on non-compliance of a material nature. We determine risk by how closely the characteristics of a given file correspond to the characteristics of files known to have had material non-compliance. Although we work to maintain a minimum level of audit coverage among all types of tax returns, high-risk returns are given closer scrutiny when selecting audit workload, and their coverage rates are significantly higher.

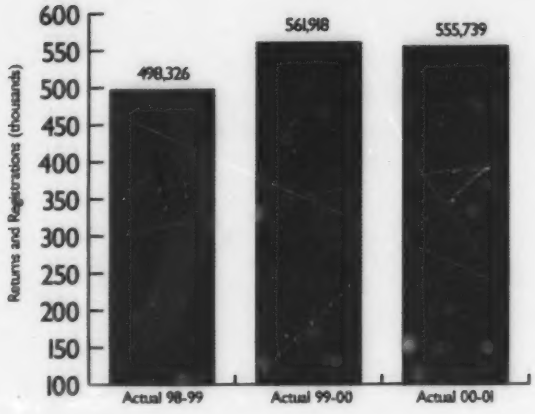
A preliminary analysis of the Core Audit Program results in 2000-2001 for individuals in the business services sector confirms that our risk assessment system is generally effective at targeting non-compliant taxpayers. In particular, random audits under the Core Audit Program indicate that taxpayers identified as high-risk have a higher incidence of significant tax adjustments than taxpayers identified as low-risk, and on average receive much larger adjustments.

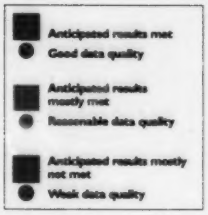
The CCRA has made considerable strides in assessing compliance risks. However, developing a common understanding of how best to manage these risks on a national basis is an important challenge. In response, we have been working to develop an infrastructure to enable program managers to concentrate their compliance efforts in the areas of greatest risk, and to employ the best practices for leveraging compliance efforts.

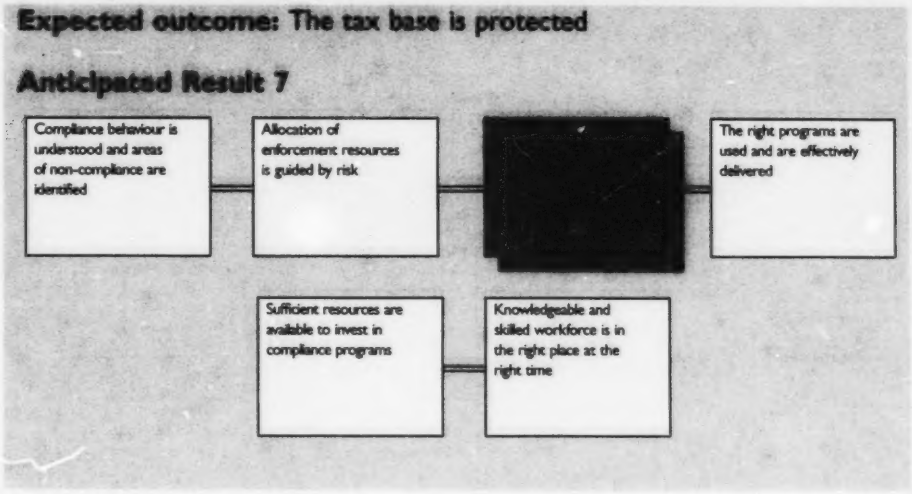
The Compliance Measurement, Profiling, and Assessment System (COMPASS) allows us to analyze compliance risks by industry sector, geographic area, and other statistical or demographic breakdowns. By testing and validating non-compliance hypotheses, it improves our capacity to identify and understand non-compliance, and to focus limited resources in the areas and on individual files with the highest risks. Last year, the second iteration of COMPASS, which contains compliance information on all 22 million individual taxfilers in Canada, was delivered to 12 pilot tax services offices across the country, as well as to regional and Headquarters staff. The main objective was to evaluate the capability to handle system volume with satisfactory response times. The user feedback on the functionality of COMPASS was positive, and each of the tax services offices is anxious to see COMPASS expanded. The program is scheduled for national delivery in fiscal year 2001-2002. This third iteration of COMPASS will include compliance information for all 2.5 million GST/HST accounts.

Filing enforcement – The CCRA uses a variety of data sources to identify non-filers of tax returns and GST non-registrants. During the past year, a study was performed of non-filers identified on CCRA systems that were not subjected to enforcement action under the Non-Filer Program. We are using the results to develop an improved profile of non-filers that can be integrated into a model for assessing non-filing risk factors. Exhibit 12 summarizes our recent performance in identifying non-filers and non-registrants. In each of the last two years, we secured about 550,000 returns from non-filers and non-registrants, compared to about 500,000 in 1998-1999. This performance improvement was achieved with no additional resources.

Exhibit 12: Non-Filer/Non-Registrants – Number of Returns and Registration







Conclusion

We believe we have been proactive in seeking appropriate legislative changes to enhance simplification and reduce errors.

Highlights

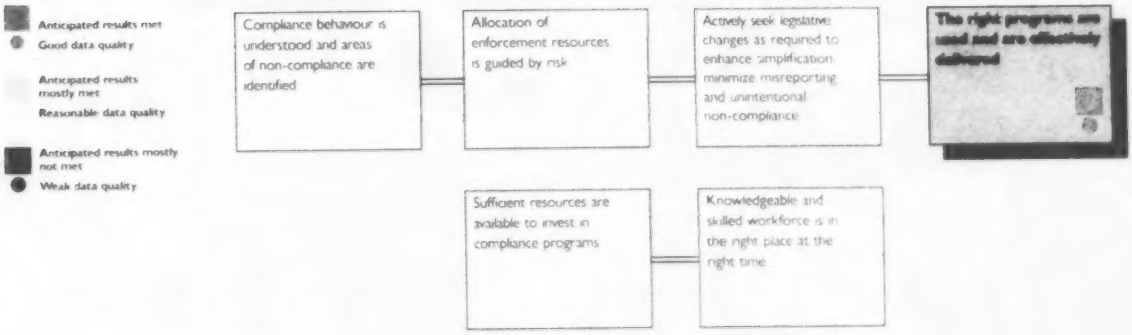
We exercise our mandate within a complex legislative framework, consisting of numerous pieces of legislation, which we are responsible for administering on behalf of Parliament and the territorial and provincial legislatures. Federal legislation includes the *Income Tax Act*, *Excise Act*, *Excise Tax Act*, *Customs Act*, and *Customs Tariff*. We work with the departments of Finance and Justice to ensure that proper legislative authority exists to realize Parliament's objectives and enable us to promote voluntary compliance. This work involves the ongoing assessment of the effectiveness of our legislative framework.

Where improvements to the legislative framework are indicated, Tax Services makes recommendations for changes, the vast majority of which are submitted to the Department of Finance. In 2000-2001, the Department of Finance announced changes regarding several issues we raised, including the matter of tax protesters, making it an offence to hinder, harass, or delay CCRA officials in the performance of their duties. In addition, we identified weak currency arrangements under which large multinational corporations sought benefits (a higher than normal interest expense offset by a foreign exchange gain on account of capital on the principal repayment) by borrowing a weak currency, even though that currency is not required in their business. Specific legislation to address these arrangements is part of Bill C-22, which received Royal Assent on June 14, 2001.

We continually reassess the full scope of our administrative policies and practices to ensure they respond to emerging issues and trends. The CCRA Policy and International Committee reviews new policy guidelines before they are implemented, and policy direction may be validated with client groups. During 2000-2001, significant new or enhanced policies were developed and implemented in seven key areas.

Expected outcome: The tax base is protected

Anticipated Result 8



Conclusion

We believe that we are effectively delivering the right mix of programs to protect the tax base, while still encouraging taxpayers to participate in key programs such as the scientific research and experimental development programs.

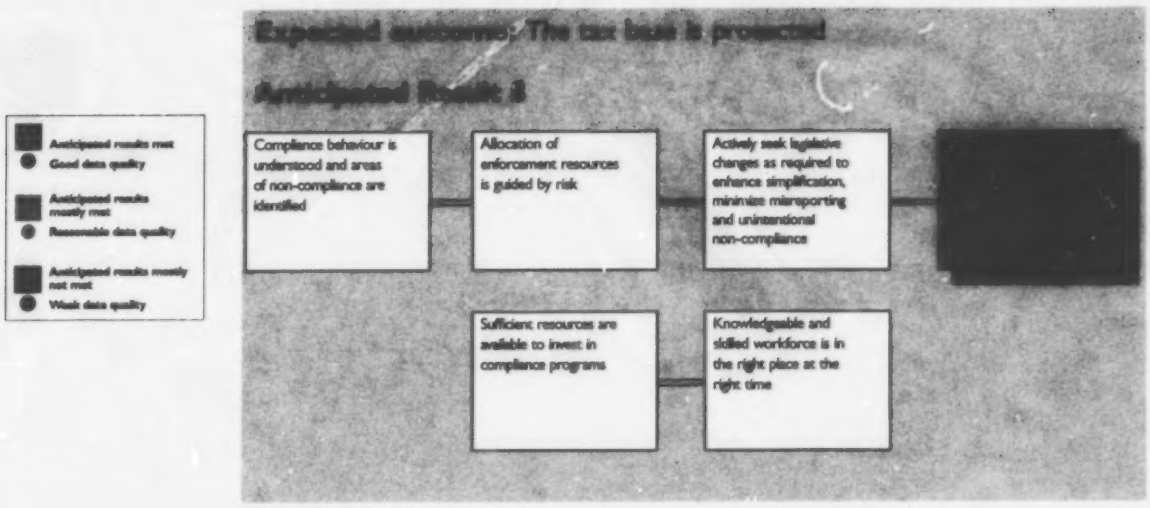
Highlights

To properly manage the compliance continuum, we must have a range of different programs tailored to the needs of specific client groups. To resolve root problems, these programs must be based on a sound understanding of the compliance issues affecting particular groups. Depending on the nature of the issue, the appropriate compliance program may involve education, outreach, service, review, enforcement, or a combination of these elements. Five key compliance programs that address specific client needs are discussed below.

1. Audit protocol agreements for large corporations

Large corporations often face complex and highly technical compliance issues. Typically, these corporations earn gross revenues of more than $250 million, involve many controlled companies and foreign affiliates, and engage in transactions that require highly complex interpretations of law. Because of the complexity, technical nature, and size of the compliance risks in this client group, our goal has been to audit each large corporation using a two-year audit cycle. Each is subject to a detailed risk assessment. The results of these assessments are shown below.

Audit Results for Large Corporations		
Number of Large Corporations Audited	Percentage of Large Corporations Audited	Total fiscal impact
1,191	54%	$1.6 Billion



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[illegible]	[illegible]	[illegible]

To respond to their need for more certainty in their financial position, audit protocols for large corporations have been developed. These protocols form a mutually agreeable framework between the company and the CCRA to promote compliance. They establish guidelines for the audit process to help ensure co-operation, openness, and flexibility. Currently, 180 Large File cases are under protocol, compared to 145 cases in 1999-2000. This represents a take-up rate of approximately 25%. A survey in spring 2000 validated the utility of the audit protocols and identified a number of potential improvements. The challenge ahead will be to retain existing protocols as they expire and develop new protocol agreements. The CCRA has also responded to the needs of large corporations by implementing real-time audits. These audits are performed when there are significant transactions affecting tax payable and where the company seeks certainty before filing its tax return.

II. International tax compliance initiatives

The rapid growth in foreign trade has increased the need for more focus on compliance in the international tax domain. As a result, we are developing a comprehensive approach to managing international compliance issues. Some of the key elements of this approach are:

- outreach efforts to educate resident and non-resident taxpayers about their reporting responsibilities associated with international transactions;
- improved risk assessment based on an analysis of key risk factors and supported by a data base on foreign investments and transactions;
- better targeting of enforcement activity towards high-risk areas and improved enforcement procedures;
- legislative and policy changes to improve administration and promote compliance; and
- enhanced partnerships with domestic and international governments to exchange information and share best practices for addressing international tax compliance issues.

In 2000-2001 the CCRA also made progress in resolving long-standing concerns in the area of transfer pricing. We released an information circular on transfer pricing issues in fall 2000. In addition, we set up a Transfer Pricing Assistance program in selected tax services offices, and we made efforts to promote the Advance Pricing Arrangement (APA) program. Under this program, the CCRA provides advance confirmation on the appropriate transfer pricing methodology for specific non-arm's length transactions with foreign affiliates. This provides companies with more certainty on how to value these transactions for tax purposes.

To help identify risk relating to transfer pricing issues, we have enhanced our information exchanges with other countries and integrated information from foreign reporting requirements into our risk assessment systems. In addition, we continue to perform a variety of functions to address high-risk areas in international taxation, including:

- industry-level analysis of sector-specific risks and issues for possible inclusion in risk assessment systems;
- co-ordination with tax services offices to improve the focus of audits involving high-risk international tax issues;
- directing special audits in high-risk areas; and
- participating in quality assurance reviews to ensure the proper and consistent application of policies and legislation.

III. Enhancements to programs for the detection and prosecution of fraud

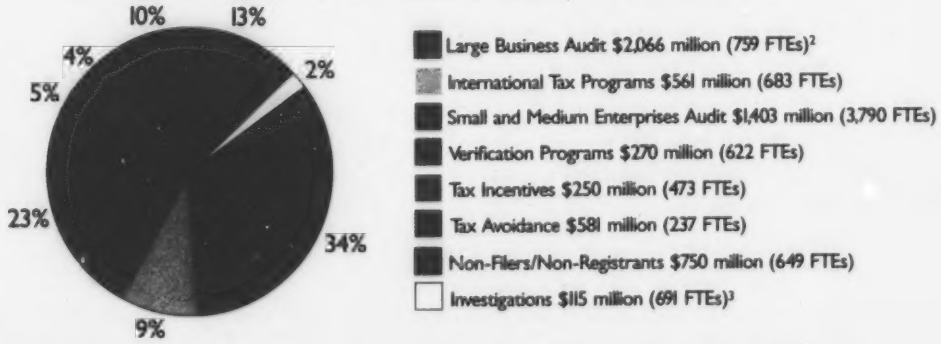
The CCRA's underground economy initiative provides a balanced approach to address compliance issues in the small business community. In 2000-2001, the initiative focused on the construction and hospitality sectors. Using results from a study in 1999, we developed social marketing activities to discourage consumers from engaging in underground economic transactions in the home renovation sector. During 2000-2001, our partnership with the Canadian Home Builders Association was expanded, and we held "Get it in writing" consumer seminars on the risks of dealing in the underground economy in 62 communities.

Another area of non-compliance that required significant attention in 2000-2001 is the movement of vehicles and tobacco products through First Nations reserves in an effort to bypass taxation of these products when they are sold to consumers in the mainstream economy. During 2000-2001, 147 GST audits were performed in this area, yielding $23.9 million in assessments.

The CCRA investigates and prosecutes cases of wilful non-compliance, and efforts to combat fraud were intensified during 2000-2001. Our GST/HST pre-payment program aims to identify and address over-stated or fraudulent GST/HST credits or rebates before they are paid. We established a fraud identification team to address this problem. A total of 312 customs and tax investigations were referred to the Department of Justice, which resulted in the prosecution of 404 persons where sufficient evidence was found to support charges. This represents a substantial increase over the 213 fraud cases that were referred to the Department of Justice in 1998-1999 and the 185 referrals in 1999-2000.

Effectiveness of review and enforcement programs – The compliance programs we provide help to ensure the integrity of the tax system. One performance indicator is compliance programs revenue, which met the anticipated fiscal impact level for 2000-2001. Exhibit 13 illustrates the total fiscal impact generated in 2000-2001 by the major compliance programs. The number of files audited and associated FTEs in 2000-2001 are similar to the figures for the previous two years. The total fiscal impact of our audit programs was $6 billion in 2000-2001, which is somewhat larger than the $5.5 billion recovered in 1998-1999 but significantly lower than the $6.8 billion recovered in 1999-2000. The fiscal impact for the latter year was abnormally high due to a few very substantial audit cases involving large corporations and non-resident taxpayers.

Exhibit 13: Compliance Programs – Actual 2000-2001 Federal and Provincial Taxes-Total Fiscal Impact of $6 billion[1]



[1] Total fiscal impact includes federal and provincial tax (participating provinces only), federal tax refunds offset or reduced, interest and penalties, and present value of future tax assessable. Assistance on audits of international transactions that are included in other compliance programs represents $601 million. International tax programs also generated protective assessments of $328 million in 2000-2001 that are not included in the total fiscal impact.

[2] Full Time Equivalent (FTE) resources represent operational resources directly related to program activities and exclude FTEs used in support programs such as Valuation Services.

[3] Resources and results from Customs Investigations are included.

IV. Enhanced audit screening for charitable organizations

To improve enforcement capabilities, we introduced improved audit screening techniques to restrict the scope of audits and, at the same time, increase the number of audit issues raised. In 2000-2001, the CCRA conducted 536 audits (up from a total of 395 in 1999-2000) and revoked the charitable status of 61 organizations for various non-compliance reasons. We intensified reviews of information in Form T3010, Registered Charity Information Return, in 2000-2001 to address concerns about the level of non-compliance and to improve accountability of charitable organizations. In total, 11,610 returns were rejected for completion errors—a decrease from previous years.

V. Improving the delivery of key tax credits

We are also working to improve program delivery for certain key tax credits. The Scientific Research and Experimental Development (SR&ED) Program is Canada's largest federally supported incentive program for industrial research and development. Efforts, including reorganization both at Headquarters and in tax services offices, began in 1998 to restore confidence in the program and respond to industry concerns about consistency and predictability in program delivery. New policy guidelines - Guidelines for Resolving Claimants' SR&ED Concerns and the Guide to Conducting a Scientific Research and Experimental Development Review - set out the CCRA's procedure for addressing claimant concerns and unresolved issues resulting from a review and for conducting a technical review of a claim respectively.

Joint government-industry workshops help claimants apply for the credit and comply with its requirements. Sector-specific committees have developed issue papers to improve program consistency and fairness across economic sectors, and National Technology Sector Specialists respond to the needs of major Canadian industry sectors. The Account Executive service provides a central point of contact and guidance on the program.

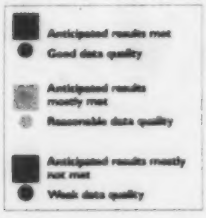
In summary, through wide-ranging partnerships forged with industry, we have created a rich source of information and guidance about the SR&ED program. We are streamlining paperwork and simplifying the claim process. It is easier for companies to benefit from the program, and feedback shows that industry is more confident about it.

Four service standards for SR&ED delivery are in place. We have made significant progress compared to our results in 1998-1999, although we did not meet our target of 100% for each of these public service standards. Our results for two of our SR&ED standards were comparable to last year's, while the results for one standard were higher, and for the other somewhat lower. As illustrated in Attachment 1, in 2000-2001, we processed 80% of unaudited refundable claims for SR&ED within 60 days and 81% of audited refundable claims within 120 days. We processed 84% of unaudited non-refundable claims for SR&ED within 120 days and 64% of audited non-refundable claims within 1 year.

In a recent industry survey, 52% of respondents felt that SR&ED delivery has improved, while only 3% felt that delivery has worsened. We must continue our efforts to ensure program rules are consistently applied across regions, particularly in the area of science review.

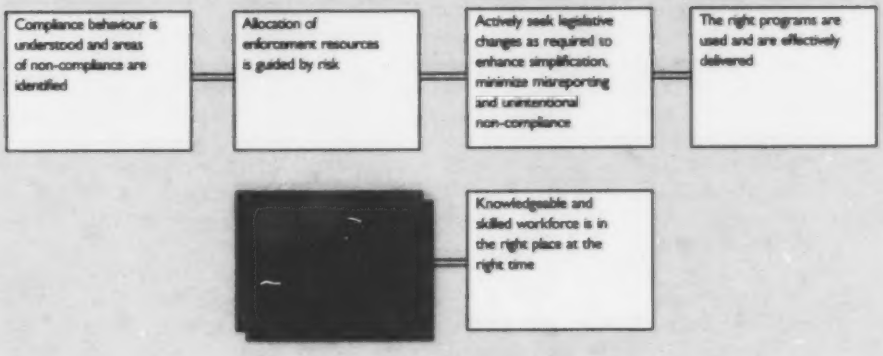
To continue to improve the SR&ED Program, industry and government will continue to work together. We will also work closely with the Department of Finance, to ensure administrative initiatives are consistent with the program's policy and legislative intent. We will engage stakeholders in assessing the program's ongoing progress and future plans. The overall goal is to ensure that the SR&ED program provides Canadian companies with the incentives they need to compete in today's global marketplace.

Like the SR&ED tax credit, the film tax credit is aimed at promoting growth and job creation. The CCRA also administers related provincial tax credits for British Columbia, and has established a Film Services Unit as well as an industry represented Advisory Committee to oversee delivery of the program and help manage its compliance risks. In 2000-2001, we processed 75% of un-audited refundable claims for film and video tax credits within 60 days and 73% of audited refundable claims for film and video tax credits within 120 days. However, these processing rates are below those of the year before (84% and 77% respectively) and below our target levels of 100%.



Expected outcome: The tax base is protected

Anticipated result 9



Conclusion

We do not believe we have had sufficient resources in recent years to invest in compliance programs.

Highlights

During the 1990s there were significant increases in the volume and complexity of the work underlying our compliance programs. We have adapted to these changes and the associated resource pressures by introducing new technologies and internally reallocating existing resources. However, over the last several years, reductions in base funding have resulted in the dilution of compliance programs and hindered our efforts to fully meet our objectives. In addition, review and enforcement activities are becoming increasingly complex and global, requiring additional and more time-intensive audit work. External pressures on our resources have included:

- an increasing number of large corporations;
- a growing population of self-employed taxpayers;
- the emergence of organized fraud rings making improper GST/HST refund claims;
- the continued presence of the underground economy;
- a rising number of electronic business transactions, including via the Internet; and
- the high profile of tax havens.

During the mid-1980s it was policy to audit nearly all returns of large corporations over a two-year cycle, and about one-quarter of the largest mid-sized corporations annually. Currently, only a little more than half this population is audited over a two-year period. Our targeted rate of coverage for this population is 78% over two years.

The balance of the mid-sized corporations included in the Basic Files program have also experienced a decline in coverage. From 1993-1994 to 2000-2001, planned coverage in these files has declined from 27% to 12% per annum. The target coverage rate for this population is 22.5% per annum.

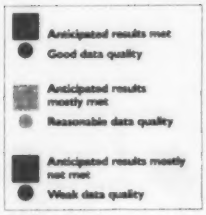
Budgetary pressures have also led to a decline in coverage rates for GST/HST and for small business income tax audits. Since 1994-1995, GST/HST coverage rates have declined from an annual rate of 1.9% for post-payment audits to a rate of 0.8%. For small business audits, coverage has also slipped to 0.8% in 1998-1999, considerably below our current annual target of 1.25%.

In our judgment, the levels of coverage that we are currently achieving are below what is required to encourage voluntary compliance and maintain the confidence of Canadians that the tax system is equitable. We have developed these targeted levels of coverage based on our analysis of the compliance trends occurring in these populations, as well as from a review of the practices and results of other tax jurisdictions.

We received additional funding following an independent review of the CCRA, which was conducted in the fall of 2000. In the context of this review, we provided information and analysis to decision-makers on the implications of a sustained decline on the fairness and equity of the tax system. The review concluded that the Government needed to invest additional resources to maintain the integrity of the CCRA's core tax and customs operations and to realize our change agenda. In particular, the review indicated that additional investments in compliance activities were needed to strengthen expertise for criminal investigations under legislation administered by the CCRA, and to increase coverage rates for:

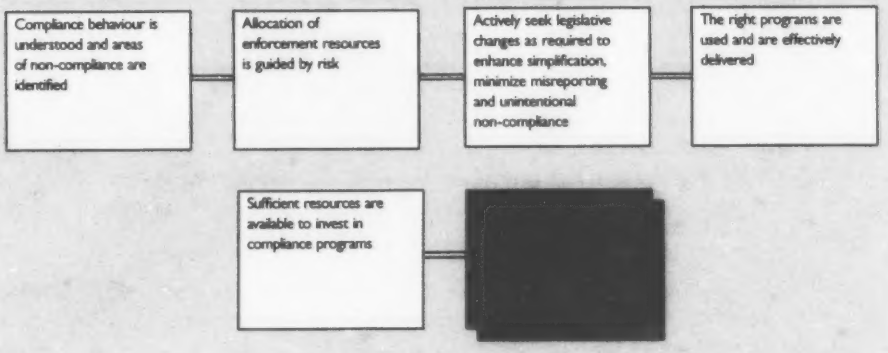
- audit activities related to audit and enforcement programs such as those targeting large corporations and medium and small enterprises;
- international audit programs; and
- verification and enforcement programs relating to income tax and GST/HST.

To this end, over $750 million of the total $1.8 billion approved by the Government is being allocated to compliance efforts over a five-year period. A national implementation team has been established to oversee the deployment of incremental resources, and we are developing a reporting regime to satisfy the information needs of the Treasury Board Secretariat and the Department of Finance.



Expected outcome: The tax base is protected

Anticipated Result 10



Conclusion

On balance we believe we have met the anticipated result in that we have numerous initiatives underway to ensure that a knowledgeable and skilled workforce is in the right place at the right time.

Highlights

The Tax Services business line currently employs about 27,600 FTEs. With additional funding from the resource review, our immediate challenge is to attract the workforce we need to carry out our compliance mandate. In addition, electronic service delivery and the increasingly dynamic global environment in which we operate mean that the mix of skills in our workforce will have to change and adapt across all our service delivery lines.

To keep pace, we invest in training and learning for our existing employees, and this will require more attention over the coming years. A large number of senior staff reaching retirement age will have to be replaced, and their accumulated skills and knowledge will need to be transferred to their successors.

Examining the results of demographic analyses and HR forecasts helps us set our recruitment and retention strategies. We undertake this work annually, and it is the cornerstone for planning our intake for training and development programs, for identifying shortfalls and guiding recruitment, training, and development, and for identifying career opportunities in a proactive manner.

A key concern is retaining staff in specialized areas where we are competing with the private sector for highly trained staff. We have a variety of aggressive recruitment initiatives to attract highly qualified, knowledgeable, and professional individuals. These include the Auditor Recruitment and Apprenticeship program (ARAP), the Internal Auditor Recruitment and Apprenticeship Program (IRAP), and participation in the Economist and Statistician Recruitment and Development Program.

Creating an environment that fosters continuous learning, staff development, and job satisfaction is vital to keeping knowledgeable and competent staff. In addition to internal training initiatives, we partner with academic organizations, foreign administrations, and other internationally recognized training providers to attain key expertise in areas such as computer search and evidence recovery, fraud awareness, sophisticated computer-assisted audit techniques, and auditing electronic commerce.

We have an initiative to develop learning profiles in place to ensure that learning requirements are addressed in a timely manner and are aligned with strengthened competency profiles. We have deployed learning facilitators and learning plans (usually established during performance expectation meetings) and we are using them to document learning agreements between employees and their managers. We are currently establishing a model for learning/training to formally address these needs for auditors, examiners, investigators, and technical resources at a national level. The proposed model and infrastructure are necessary to meet our current responsibilities, as well as to meet the training needs of additional staff resulting from the resource review.

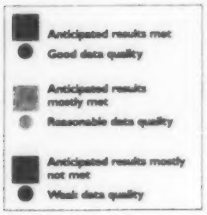
We are also working to ensure continuous improvement of existing training programs. For example, we are undertaking a training renewal initiative for large business audit staff, given the increasingly complex compliance relationship with these clients. We are also implementing a comprehensive classification review for Large File Program staff to address workload complexities and enhance, develop, and retain our most highly qualified and experienced staff.

Overall, we have numerous initiatives underway to ensure a strong, capable workforce is in place within the organization. These initiatives all serve to create an environment that:

- supports recruitment and retention;
- motivates staff through good management practices, continuous training, challenging opportunities, and development; and
- includes recognition for exemplary contributions to the CCRA.

Innovating for the future

Anticipated Result II



Conclusion

We have mostly met expectations for transforming our core business through advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan*.

Highlights

Over the past year, we have pursued a program of continuous improvement aimed at enhancing the service we provide. We have done so taking into account the advice from our numerous advisory and consultative committees consisting of Canadians from all walks of life who provide valuable feedback on our program direction.

We were able to realize substantive service improvements notwithstanding the program challenges associated with the growing complexity and volume of our work in the context of scarce resources. As noted earlier, during 2000-2001, significant improvements have been made to our telephone system for dealing with tax enquiries. Our newly redesigned 1-800 telephone system links call sites nationally, maximizing resource use, while at the same time allowing us to handle the highest volume of calls possible. Significant progress has been made in establishing a new direction for the Scientific Research and Experimental Development (SR&ED) Program, among others.

We have also made real progress in developing new service options that are in tune with our clients' needs and expectations. In 2000-2001, we implemented NETFILE nationally. We continue to build upon the Government of Canada's "Connecting Canadians" agenda to serve our clients with the technology that best suits their needs.

Tax Services

In the last year, our overall Innovating for the Future agenda encompassed hundreds of service improvement initiatives underway at national and local levels. Our priority in the future will be to integrate these efforts through the development of a consolidated service strategy from our clients' perspective.

We will formulate a clear vision based on the compliance continuum for the future direction of our tax services and begin to transform the business processes and approaches to respond to the priorities of our clients. It is our intention to co-operate with other agencies in bundling congruent services while respecting privacy legislation. We will consult with clients and staff and use their views to confirm or adjust our strategies. Throughout the process, we will ensure that our employees have the right tools, training, and learning they will need to fulfill their roles and contribute to our success as an organization. This will help ensure that we continue to provide the best possible suite of services for our clients, while making wise management and investment decisions.

The Road *Ahead*

We will undertake the following actions to improve or enhance our performance and performance information in the coming year:

Planned Results	Related Activities	Targeted Completion Dates
• Reduce the level of accounts receivable	Develop a comprehensive strategy for reducing the level of accounts receivable including a review of the current target.	2001-2002
• Enhanced programs for enforcing tax compliance	Deploy additional resources recently provided by the Government and implement related compliance strategy.	2001-2006
• Maturing of TONI administration	TONI maintenance and implementation of annual changes where currently in place, and introduction of TONI in remaining provinces (except Quebec) and territories during 2001.	2001-2002
• Improved timeliness of corporate returns processing	Meeting the new service standards for T2 corporate returns processing.	2001-2002
• Expanded beneficial adjustments program	Part of Matching Redesign initiative, scheduled to begin in 2001-2002.	2001-2002
• Modernized delivery of the excise duty and tax program	Modernization to be achieved through the Other Levies Project. Redesign will constitute a platform for delivering new commodity taxes and duties that the CCRA may be asked to deliver on behalf of the federal and provincial governments. Release 1 of the redesign, allowing a Business Number to be assigned to excise accounts, was successfully implemented in April 2001.	2001-2005
• More convenient filing options, speedier returns processing, and paper burden reduction	Business Registration On-Line to allow on-line registrationtion for taxes with the CCRA and provincial partners, telephone and Internet filing for GST/HST, and Internet filing for T4 slips. Planned elimination of the annual printing of 10 to 15 million T4 forms.	2001-2003
• Improved protection of the tax base	Matching program linking third-party information slips that report payments to government contractors and construction sub-contractors. Use data relating to foreign reporting requirements to improve assessment of risks related to offshore income.	2001-2002
• Effective performance management, clear targets, and public service standards including standards for telephone services	Implementation of the CCRA performance measurement framework for tax services and implementation of service standards action plans.	2001-2004
• Systematic monitoring of decisions relating to cancellation and waiving of interest and penalties for consistency	Consideration of options for instituting systematic monitoring within local offices.	2001-2002
• Improved measurement and reporting of overall compliance, particularly for certain categories of tax	Review various methodologies for measuring compliance trends, benchmark, and develop options for a strategy.	2001-2002

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Attachment 1:
Service Standards in Tax Services

✓ Met or exceeded target
✓* Target mostly met (met at least 95% of target)
X Target not met

		Target 1998-1999	Results 1998-1999	Results 1999-2000	Results 2000-2001	2000-2001 Target Met
1.	Counter service wait-time	20 minutes (except peak)	20 minutes (except peak)	pilot project to measure results	not available	86% served within 20 minutes (see note)	X
2.	Processing Visitor Rebate applications	4-6 weeks	100%	95%	95%	95%	✓*
3.	Reimbursements to duty free shops	5 working days	100%	99%	99%	99%	✓*
4.	Responding to client-requested adjustments (T1)	8 weeks	8 weeks	7 weeks	7 weeks	7 weeks	✓
5.	Compensation to duty free shops	30 days	100%	99%	99%	99%	✓*
6.	Validating magnetic media test tapes	30 days	100%	98%	96%	96%	✓*
7.	Problem resolution program	acknowledged 24-48 hours, resolution 15 days	100%	pilot	not available	not available	N/A
8.	Processing fairness requests related to accounts receivable and trust accounts programs	4-6 weeks	90%	92%	91%	91% (see note)	✓
9.	Advance income tax rulings to taxpayers effective 2000-2001 within 60 days	within 60 days	within 60 days	122 days	108 days	54 days (see note)	✓
10.	Technical interpretations to taxpayers	within 90 days	within 90 days	111 days	121 days	105 days	X
11.	Applications to register pension plans	acknowledge in 60 days	80%	over 80 %	over 80%	over 80%	✓
		complete review in 180 days	80%	88%	89%	89%	✓
12.	RSP & RIF applications	within 60 days	80%	69%	68%	RSP 68%	X
						RIF 78%	✓*
13.	Response to telephone enquiries regarding deferred income plans	24/48 hrs	80%	over 80%	over 80%	over 80%	✓
14.	Response to written enquiries regarding deferred income plans	60 days	80%	65%	59%	68%	X

✓ Met or exceeded target
✓X Target mostly met (met at least 95% of target)
X Target not met

15. Processing T1 individual (paper) income tax returns	4-6 weeks	4-6 weeks	5 weeks	5 weeks	4 weeks	✓
16. Processing T1 individual income tax returns (EFILE, TELEFILE, NETFILE)	2 weeks	2 weeks	2 weeks	2 weeks	2 weeks	✓
17. Processing T3 trust returns	4 months	95%	69%	67%	62%	X
18. Processing GST/HST returns	21 days	100%	94%	94%	91%	X
19. Processing T2 corporation income tax returns	90 days	90%	80%	51%	89%	✓X
20. Processing EFILE agent applications	30 days	100%	100%	100%	100%	✓
Claims – SR&ED tax incentives						
21. Refundable claims – unaudited	60 days	100%	58%	84%	80% see note	X
22. Refundable claims – audited	120 days	100%	48%	81%	81% see note	X
23. Non-refundable claims – unaudited	120 days	100%	70%	85%	84% see note	X
24. Non-refundable claims – audited	1 year	100%	39%	58%	64% see note	X
Claims – Video & film tax credits						
25. Refundable claims – unaudited	60 days	100%	72%	84%	73%	X
26. Refundable claims – audited	120 days	100%	75%	77%	75%	X

Standard 1: Information is based on limited input from Client Service Rating Cards and is not statistically valid.

Standard 8: Information is based on a small sample size and is not statistically valid.

Standard 9: This service standard has been changed from 90 days to 60 days to better align it to the number of days the CCRA would normally work on an average ruling; consequently, the time indicated to clients as the standard no longer includes time when the CCRA cannot work on the ruling for reasons it cannot control, such as waiting for vital information from a client. This information has been communicated to CCRA clientele at various conferences.

Standards 21-24 (incl.): There has been a tremendous improvement from 1998-1999 as can be evidenced with the year-over-year success rate increase towards our service standards. The 2000-2001 goal is 90% for refundable claims and 80% for non-refundable claims.

Benefit Programs

and Other Services

Rating System

■ **Anticipated results met**

● **Rating is based on good data quality** – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly met**

● **Rating is based on reasonable data quality** – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly not met**

● **Rating is based on weak data quality** – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

About *Benefit Programs and Other Services*

Through this business line, the CCRA delivers over $10 billion in direct benefit payments to over half of all Canadian households. For many recipients, these benefits represent a significant share of household income. Most benefit programs we deliver are income-based, and participants must file an individual (T1) income tax return to receive benefits. The benefit payment year therefore runs from July to June, as it depends on the processing of the T1 returns.

The CCRA administers four federal and twelve provincial or territorial programs. Two of the largest and most visible are the Canada Child Tax Benefit (CCTB), a monthly tax-free payment that helps families with child-rearing costs, and the goods and services tax/harmonized sales tax (GST/HST) credit, a quarterly tax-free payment which helps individuals and families offset GST/HST costs. In 2000-2001 we issued over $7 billion to approximately 3 million CCTB recipients and $2.8 billion to almost 9 million GST/HST credit recipients. In addition, the Children's Special Allowance program paid $103 million for children in foster care and institutions, and the disability tax credit program provided over $320 million in non-refundable tax credits to about 420,000 severely disabled individuals.

Among the programs we administer for the provinces and territories are payments processing for the Workers' Compensation Board of Nova Scotia, the Saskatchewan sales tax credit, and a variety of child and family benefit programs. In 2000-2001, over 932,000 Canadians received $460 million in benefits from these programs. In addition to recurring payments programs, we also provide one-time programs such as the Ontario Taxpayer Dividend that delivered $920 million to over 4.8 million Ontarians.

We work to administer these programs so that payments are made on time, in the right amount, and to the right people. We provide Canadians with information about their rights and entitlements and let them know what they need to do to receive benefits. Many of the households that are entitled to benefits have relatively low levels of income and may have no legal obligation to file. As a result, we work to improve our understanding of the benefit-entitled population so that we can tailor our communication strategies more effectively to encourage participation and inform our clients of their rights and responsibilities. We have also been working to improve our capability to assess compliance risks. This will help us target our compliance resources more effectively and make sure the proper amount of benefits is going to the right people.

We also work to maintain a strong program delivery capacity to respond effectively to emerging government priorities. Our organization's new flexibilities as an agency mean that we have more opportunities to develop and expand our business relationships with the provinces and territories. Our aim is for these partners to rely on us as a key service provider.

By using CCRA processing and information systems and infrastructure, we are able to support a wider range of national and provincial programs that provide social and economic benefits to Canadians. This supports sound public management and strengthens the social union in Canada.

In addition to benefits and credit programs, we also provide other key services to our partners and Canadians. We issue some 75,000 rulings each year for the Canada Pension Plan (CPP) and Employment Insurance (EI) programs to make sure Canadians receive fair, impartial, and reliable decisions and related information. As well, we administer the Refund Set-Off program under which outstanding debts owed by individuals to our federal, provincial, and territorial partners are offset against income tax refunds, GST/HST credit payments, and provincial tax credits ($100 million was offset last year).

We supply information by data feeds to our provincial, territorial, and federal partners to support their programs (e.g., for the EI family supplement and the guaranteed income supplement for HRDC).

Business Line Spending

As the Exhibit below indicates, the benefit business line had approximately $1,676 million in authorized spending for 2000-2001. The authorized spending included direct social transfers to individuals that encompass statutory programs i.e.: Children's Special Allowance ($103 million) and other adhoc transfers such as the Relief for Heating Expenses program ($1,522 million). The remaining $51.6 million was available for program administration.

Exhibit 1: Business Line Spending

Benefit Programs and Other Services	1998-1999	1999-2000	Percentage Increase	2000-2001	Percentage Increase
Planned Spending[1] ($000)	68,392	102,942	50.5%	164,308	59.6%
Allocation of Authorities[2] ($000)					
Direct Social Transfers to Individuals					
Statutory Programs: Children's Special Allowance	69973	88,227	26%	102,689	16.4%
Special Transfer: Relief for Heating Expenses	N/A	N/A	N/A	1,521,819	N/A
Functional budget for program administration	42,120	44,745	6.2%	51,573	15.2%
Total	112,093	132,972		1,676,081	
Actual Spending ($000)					
Direct Social Transfers to Individuals					
Statutory Programs: Children's Special Allowance	69973	88,227	26%	102,689	16.4%
Special Transfer: Relief for Heating Expenses	N/A	N/A	N/A	1,459,267	N/A
Functional budget for program administration	61,322[3]	40,287	-34%	51,463	27%
Total	131,295	128,514		1,613,419	
Planned FTEs	497	581	16.9%	1,026	76.6%
Total FTE Authorities	541	866	60.1%	1,000	15.5%
Actual Number of FTEs	521	605	16.1%	796	31.6%

[1]Main estimates
[2]Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend
[3]Total authorities and actual spending based on an estimated allocation in 1998-1999.

Note
Spending figures do not include resources related to client services (telephone enquiries), CPP/EI activities, or refund set-offs, which are included in Tax Services information. It is not possible under our current costing system to break out financial information for this business line in more detail. Financial information related to federal-provincial business planning and development is also not included here.

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C, page 2-163.

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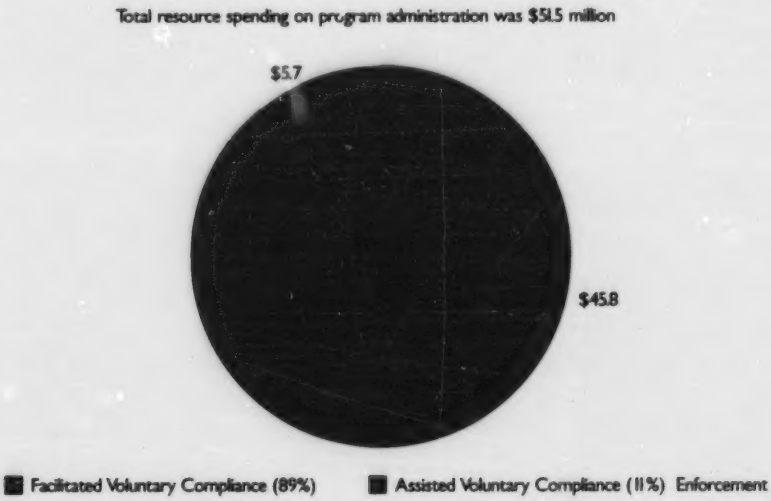
Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C, page 2-163.

To ensure Canadians receive the proper amount of benefits and other services, the CCRA undertakes a comprehensive set of activities to facilitate participation and promote compliance with our benefit programs. To do this, the program administration budget was virtually fully spent; 89% or $45.8 million was allocated to facilitation activities (such as ensuring the quality of our payments and notices, updating and adjusting client accounts, and processing forms and applications). The remaining 11% or $5.7 million was allocated to assisted compliance activities (such as validation and control), as illustrated below.

Exhibit 2: Total Benefit Program Administration Resources Allocated to the Compliance Continuum for 2000-2001 ($ Million)



Note
The percentages above are based upon management's best estimate of actual business line spending on compliance continuum activities.

Funding for core programs has increased over the last three years. To enhance program integrity and better ensure that clients receive the proper amount of benefits, our validation and control budget for such areas as client data, eligibility, and accounts increased by 43% between 1999-2000 and 2000-2001. Despite relatively low staff numbers, we are able to use capacity from other business lines to provide cost-effective delivery.

Exhibit 3: Benefit Programs and Other Services Performance Report Card

BENEFIT PROGRAMS and OTHER SERVICES			
Program communication and delivery is fair and responsive to recipients' needs	■ ●	• Program outreach activities contribute to meeting recipients' needs • Telephone services are accessible, but performance needs improvement during peak periods	2-63 2-65
Entitled recipients receive accurate and timely payment and credits	■ ●	• According to information on our benefit rolls, we estimate that over 98% of all payments ($98 billion) to 3 million federal child tax benefit recipients and 9 million GST/HST credit recipients were accurately calculated and that over 99% were issued on time. However, to enhance our level of assurance of the accuracy of the benefits rolls and payments, we are working to conduct further and more robust validations over a multi-year agenda, while recognizing that legislated privacy considerations place limits on these efforts. • Processing of applications meets standards • HRDC and clients receive timely rulings pertaining to the CPP and EI programs	2-69 2-69 2-70
[illegible]			
Successful leveraging of CCRA systems expands service, decreases duplication across all levels of government, and reduces overall cost to taxpayers	■ ●	• Fourteen new benefit programs instituted over the past three years on behalf of other federal government departments and provincial and territorial governments • Federal cost-offs for other government organizations totalling some $[illegible] million • Meaningful and transparent accountability through annual reports lays the foundation for enhanced business with provinces and territories • Opportunities for new areas of business under active discussion with provinces • Expansion of Workers' Compensation Board (WCB) service arrangements • Projects to deliver one-of-a-kind payments on behalf of federal and provincial clients were successfully implemented	2-73 2-73 2-73 2-73 2-73 2-73

Exhibit 3: Benefit Programs and Other Services Performance Report Card

Managing the Compliance Continuum

BENEFIT PROGRAMS and OTHER SERVICES

Expected outcome – Canadians receive their rightful share of entitlements

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Program communication and delivery is fair and responsive to recipients' needs		• Program outreach activities contribute to meeting recipients' needs • Telephone services are accessible, but performance needs improvement during peak periods	2-63 2-65
Entitled recipients receive accurate and timely payment and credits	●	• According to information on our benefit rolls, we estimate that over 98% of all payments ($98 billion) to 3 million federal child tax benefit recipients and 9 million GST/HST credit recipients were accurately calculated and that over 99% were issued on time. However, to enhance our level of assurance of the accuracy of the benefits rolls and payments, we are working to conduct further and more robust validations over a multi-year agenda, while recognizing that legislated privacy considerations place limits on these efforts. • Processing of applications meets standards • HRDC and clients receive timely rulings pertaining to the CPP and EI programs	2-69 2-69 2-70

Innovating for the Future, Year 1 Results

Expected outcome – Provinces, territories, and other government departments rely on the CCRA as a key service provider

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Successful leveraging of CCRA systems expands service, eliminates duplication across all levels of government, and reduces overall cost to taxpayers	●	• Fourteen new benefit programs instituted over the past three years on behalf of other federal government departments and provincial and territorial governments • Refund set-offs for other government organizations totalling some $100 million • Meaningful and transparent accountability through annual reports lays the foundation for enhanced business with provinces and territories • Opportunities for new areas of business under active discussion with provinces • Expansion of Workers' Compensation Board (WCB) service arrangements • Projects to deliver one-of-a-kind payments on behalf of federal and provincial clients were successfully implemented	2-73 2-73 2-73 2-73 2-73 2-73

Evaluating Our *Overall Performance*

The performance report card (Exhibit 3) summarizes our evaluation of the performance of the business line in 2000-2001 for the three anticipated results that support our two expected outcomes.

Canadians receive their rightful share of entitlements – To ensure that Canadians receive their rightful share of entitlements, it is critical that they are provided with the tools and information to do so, and that they are appropriately registered on the benefit rolls. Canadians will access these programs if they are informed about them and know what they need to do to receive benefits. As a result, it is essential that our communications are tailored to our wide range of clients.

Provinces, territories, and other government departments rely on the CCRA as a key service provider – With our new legislative flexibilities as an agency and our commitment to improving service, Canadians are counting on us to provide a greater range of service across government to reduce overall cost to taxpayers and eliminate duplication.

Ratings are given for each anticipated result and show whether we met, mostly met, or fell short of the result. The report card also includes a separate rating of the quality of information upon which we based the assessment.

Overall we mostly met our first expected outcome—that Canadians receive their rightful share of entitlements. The vast majority of Canadians can depend on receiving their benefits on time. Substantial work has been done to ensure the accuracy of the benefit rolls and identify and quantify areas of non-compliance. However, we need to establish a more comprehensive performance measurement framework that includes additional targets, increased monitoring, and more research.

While we are making progress, we need to improve telephone answering performance, particularly during peak periods. While 100% accessibility is not realistic, we need to develop meaningful service standards in this area that will support continuous improvement.

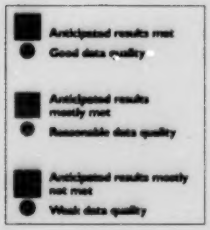
Our performance rating is based on management judgement supported by reasonable quality data obtained from reliable sources or methods, including internal performance targets, our service standard, surveys, and focus group research. We outline our plans to address areas where improvements are needed in "The Road Ahead," at the end of this chapter.

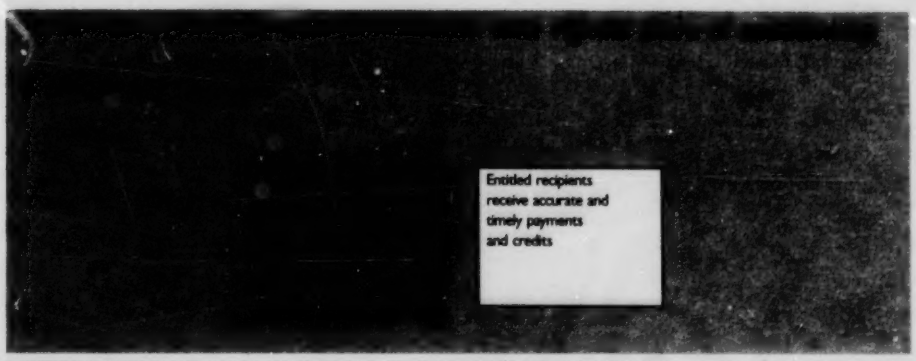
Overall, we believe that we have made good progress towards accomplishing our three-year agenda for our second expected outcome—that provinces and territories and other government departments rely on the CCRA as a key service provider. Over the past three years, we have delivered 14 new benefit programs and non-recurring payments quickly, efficiently, and within very tight timeframes.

In year one of our agenda, the CCRA administered two non-recurring payment programs: the Ontario Taxpayer Dividend and the Alberta Energy Tax Rebate, and we developed a third payment program—the British Columbia Energy Rebate—issued in May 2001. We also provided a data transfer to Newfoundland to enable it to administer its own heating fuel rebate program, and we administered a new program for Saskatchewan—the Saskatchewan Sales Tax Credit.

We have been working to expand our infrastructure and capacity to increase the range of programs we are able to offer on behalf of our partners. We also provide the provinces with annual reports on our administration of any tax or program that we carry out for them.

Discussing Our *Performance*





Conclusion
Except for telephone service accessibility, we believe that our program communication and delivery are fair and responsive to client needs.

Highlights

Communications – We place a high priority on effective communication of information about benefit programs, and we assess our effectiveness based on the level of client satisfaction, which we gauge through focus groups and surveys.

According to the CCRA's Baseline Study in 2000, 69% of respondents were aware that the CCRA manages the GST/HST credit program, and 57% were aware that the CCRA manages the Canada Child Tax Benefit (CCTB). Three-quarters of benefit recipients believe that the CCRA is doing a good or very good job when it comes to the CCTB and the GST/HST credit. The study also suggests a fairly high degree of awareness by both CCTB and GST/HST credit clients (88%) of their obligation to advise the CCRA of address changes to ensure continuity of benefits.

Communication strategies are used to increase visibility of these programs and ensure that individuals are aware of all entitlements and obligations. Focus groups (i.e. facilitated interviews, typically with six to ten individuals representing the client group) are used to assess the wording, readability and format of communications products, awareness of aspects of the programs, and the effectiveness of program change communication. A 1998 CTB focus test resulted in a number of recommendations that were used to improve the readability of the notices.

We have also introduced client satisfaction surveys. The first focusing on the CCTB application process was completed in June 2000. Results on our instructional services showed that 86% of clients felt the CCTB application kit was sufficient, and 82% found the instructions easy to understand.

To support compliance, we updated the information package distributed by funeral directors regarding obligations to advise the CCRA to cease benefits for deceased persons. We have also directed attention to families with children over the age of 15 to ensure they understand their obligation to inform us when these children leave home. We are developing a similar information kit to distribute at colleges and universities to educate students about the CCTB and the GST/HST credit.

Some additional measures implemented in 2000-2001 to improve communications included:

- Targeted mail-outs to all 64,000 habitual late filers completed in March 2001 to remind them of their obligations and entitlements. This resulted in a 36% improvement in timely filing and a large drop in the number of clients who had contingency payments recouped.
- Improved distribution of posters for the CCTB and the GST/HST credit, including one on the need to advise the CCRA of address changes to ensure payment continuity.
- Distributing information through local outreach and community volunteer programs.
- Information for new immigrants at Citizenship and Immigration Canada and media outlets.
- Information scripts for cable television.

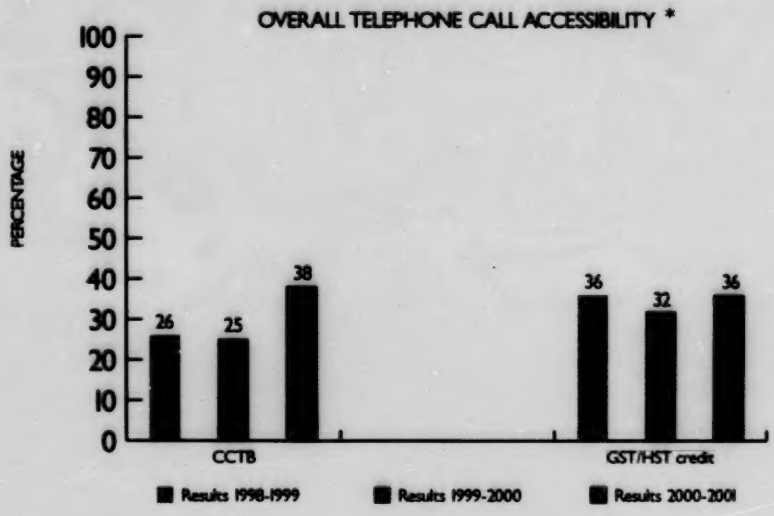
One indicator of the effectiveness of our communication and outreach initiatives is the actual take-up rate in the programs we administer among eligible households. The most recent analysis of the take-up rate for the CCTB program was carried out in 1997, based on a random sample of 1995 and 1996 birth records obtained from Ontario, British Columbia, Alberta, and data from Statistics Canada and other sources. The results, while not conclusive because of the small sample size and other factors, indicated that as much as 95% of entitled children born within the sampled population areas were enrolled in the program within one year of their date of birth. Low-income families are especially likely to have enrolled their children, with a take-up rate among GST/HST credit-eligible families, based on the 1999 tax return, of 98.2%. While we would like to take further steps to learn more about non-participants, there are privacy issues that must be carefully considered. Consequently, our approach will be to use every public service available to publicize the CCTB and to carry out periodic surveys to evaluate our performance.

Because most benefit recipients prefer to communicate with us by telephone, and many need repeated assurances that their cheques "are in the mail," we need to improve telephone services, particularly during peak periods. Our target is to answer 40% to 60% of all calls on the first attempt. This target is well below that of other business lines because of the many calls we receive at certain times, which usually coincide with the new benefit year or cheque mailing dates. Our performance has improved, but still falls short of our target, especially during peak periods.

In 2000-2001, our agents answered a total of 2.3 million CCTB telephone enquiries and 3.5 million GST/HST credit and refund enquiries. In addition, the automated systems responded to 2 million CCTB calls and 4.9 million GST/HST credit and refund enquiries. Thirty-eight percent of calls for the CCTB and 36% of calls for the GST/HST credit and refunds either reached an agent or got into a queue—an improvement over performances of 25% and 32% for the previous year, but still short of our internal target of 40% to 60%. During peak periods, these numbers were as low as 29% for CCTB enquiries and 20% for GST/HST credit enquiries.

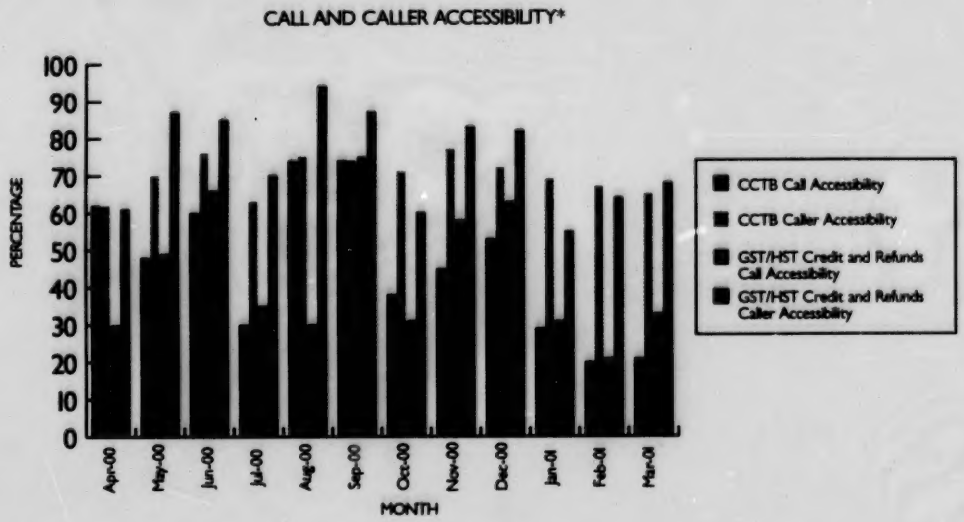
Another aspect of telephone accessibility is the time it takes to reach an agent from the queue for service. Almost 72% of CCTB callers and 77% of GST/HST credit callers reached an agent within two minutes in 2000-2001, short of our target of 80% within two minutes.

Exhibit 4a: Telephone Accessibility – Annual



* Call accessibility tracks the percentage of telephone call attempts that reach an agent or get into a queue.

Exhibit 4b: Telephone Accessibility – Monthly



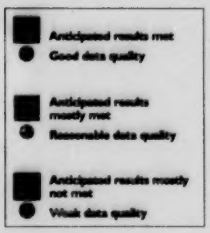
* Call accessibility tracks the percentage of telephone call attempts that reach an agent or get into a queue. Caller accessibility tracks the percentage of individuals who reach an agent or get into a queue.

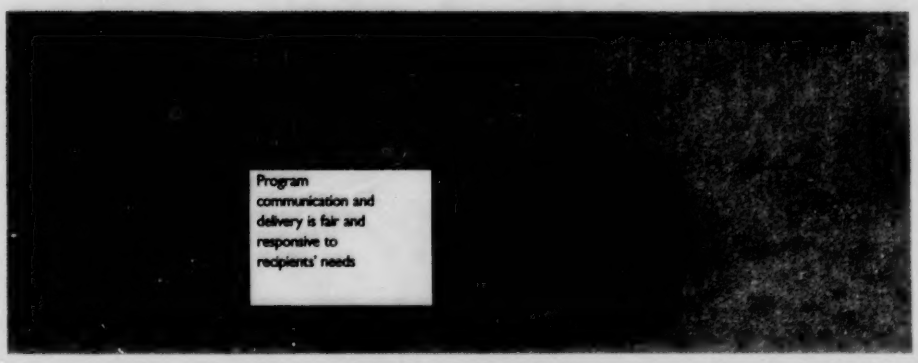
To improve telephone service, we will expand the 1-800 national service to provide a dedicated network for CCTB (June 2001) and GST/HST credit (January 2002) enquiries. Clients will have interactive voice responses with the option to speak to an agent. During peak periods, we will redirect overflow calls to the spike centres. Our ultimate objective is to reduce the need for our clients to call.

Program delivery – Successful delivery of all of our benefit programs requires regular and dependable payments to foster trust and meet our clients' needs.

Payments made during the past year were seamlessly adjusted for revised income calculations, changes to family circumstances, or legislated changes. For example, the BC Family Bonus, Saskatchewan Child Benefit, and Nova Scotia Child Benefit were reconfigured for July 2000. Clients received explanations of their benefits, including the source of the payment at the beginning of the benefit cycle and any adjustments.

We have started re-designing the GST/HST credit program and delivery system to improve fairness and ensure clients receive their full entitlements. Within two years, the revised system will be more responsive to changes in family circumstance during the benefit year. It will also provide stronger controls for benefits paid in respect of children, improve payment accuracy, and, where appropriate, align with the CCTB program.





Conclusion

Canadians should be able to depend on receiving the right amount of assistance at the right time. **Overall, for 2000-2001 we are satisfied that we met our desired level of performance for this result.**

Highlights

Accuracy – To deliver accurate and timely benefit payments, benefit rolls must be reliable and up-to-date. One measure of our performance in this area is the rate of internal processing errors. For 2000-2001, our rate was within our standard of 2%.

There are many other factors that can affect the accuracy of payments. Substantial work has been done to ensure the accuracy of benefit rolls and identify and quantify areas of non-compliance.

Clients who feel they have not received the correct amount of benefits are encouraged to contact the CCRA. Corrections activity has decreased over the years, even though the value and number of payments have increased. We monitor production to provide reasonable assurance that cheques are accurate before they are mailed.

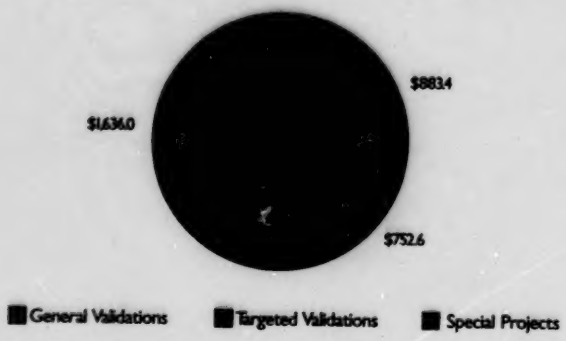
To enhance our level of assurance, we have devoted additional resources over the past year to program validations and to implementing a data warehouse and data marts. To support payment accuracy, we:

- carry out validation activities to distinguish high-risk clients from those who voluntarily comply;
- adjust individual accounts, where warranted;
- measure rates of non-compliance using statistical samples; and
- correct overpayments and underpayments.

We use general validations to assess areas of risk and correct errors. We use targeted validations to address high-risk claims. In 2000-2001, projects included a general validation of children over 15 years of age and a targeted review of the consistency of the number of children reported by households that claimed both the CCTB and the GST/HST credit.

In 2000-2001, we reviewed about 104,000 cases under our general and targeted validation programs, and we processed about 29,000 adjustments. These reviews represented 94% of the 110,000 planned validations. Since our Validations and Control group is relatively new, our objective for the next year is to have a stable workforce in place to complete all planned validations.

Exhibit 5: Benefit Spending on Validation Programs ($ 000)



The Benefit Programs Decision Support System (BPDSS) has been developed to enhance our validation programs by identifying problem areas, determining trends, and targeting areas (e.g., marital status—the basis for determining family income) that need more review. As part of the BPDSS, we are developing a data warehouse environment. The data warehouse will allow us to increasingly focus resources on areas of greatest risk. Last year, data marts improved our spousal account-matching program, supported better business decisions, generated performance results, and supplied information to the provinces and territories. Our aim was to improve client data accuracy and our knowledge of these tools to better identify and address areas of risk in the future while recognizing that there are legislated privacy considerations.

BPDSS will facilitate ad hoc queries for a variety of child and tax information and improve the accuracy of program data. The first two phases of BPDSS, operating since April 1999 and April 2000, are the main source of the validation workload. Enhancements in 2000-2001 included developing data marts for the Disability Tax Credit (DTC) and for CCTB entitlements.

Since the DTC is a very complex, sensitive program that requires a high level of accuracy and consistency, all claims must be reviewed before approval. We deny an average of 15% of claims. An aging population and recent program enhancements have increased the number of claims. This creates a significant challenge to effectively maintain this program at the current funding levels. Some restructuring of the system and the new data mart helped protect the revenues involved while maintaining a high level of service to persons with disabilities.

To prevent the potential hardship of an interruption of benefits, contingency payments are made to clients who file late, but who are expected, based on historical information from prior-year returns, to remain entitled. Sometimes, this practice, or another error, may result in a CCTB overpayment. CCTB overpayments also result when clients advise of changes in their eligibility after the fact (for example, changes in child custody, marital status, etc.) or because of our validation and control efforts. The overall level of the overpayment debt represents about 1.7% of the total annual benefit payments, or about $116 million.

Since this is a substantial amount of debt, we have undertaken a number of debt reduction measures, including automatically offsetting CCTB debts against T1 refunds and other credits. In addition, in 1998 we reduced the number of contingency payments we make to alleviate possible interruptions in benefits from two to one. The CCTB Collections Inventory was automated in February 2000 and the Collections Call Centre in Ottawa now handles CCTB debts under $1,000. GST/HST credit overpayments remain on clients' GST/HST credit accounts, allowing us to maintain better control and provide a detailed analysis. The new Validation and Control projects and the additional field resources allocated to them are contributing to the increased identification of overpayments.

For other services, HRDC and the CCRA have developed joint initiatives. These include guidelines and training material for handling complex cases of possible Employment Insurance (EI) fraud or abuse because of their potential impact, high profile, or volatility. Programs are in place to validate information and ensure that earnings and CPP contributions are posted correctly on client files at HRDC. By detecting and correcting CPP and EI contributions on deficient T4 slips, CPP information to HRDC is improved, as is compliance. During 2000-2001, the CCRA partnered with HRDC and the Régie des Rentes du Québec to successfully resolve over 400,000 backlogged cases of Canada Pension Plan/Quebec Pension Plan (CPP/QPP) duplicate postings. This corrected situations that could have resulted in pension overpayments or altered the billing between the CPP and the QPP. Further, we are committed to supporting our federal partners in finding better ways to ensure that all potential recipients are made aware of benefits under the Old Age Security and Guaranteed Income Supplement programs, while respecting privacy legislation.

Timeliness of payments – We are committed to ensuring that clients receive their proper entitlements on time. According to our information, we estimate over 98% of payments (34 million CCTB payments and 33 million GST/HST credit payments) were accurately calculated and over 99% were issued on time during 2000-2001. We co-ordinate with Public Works and Government Services Canada (PWGSC) to make sure Canada Post delivers these payments on the required dates.

A sample of CCTB applications drawn from March 2000 indicates we are meeting our published service standard of processing 98% by the end of the second month after receipt. Because provincial child-tax related benefits are linked to the CCTB systems, we are confident that these are also paid on time.

GST/HST credit applications are contained on and processed with the T1 return. During 2000-2001, we processed 98% of all the T1 returns that were filed on time by mid-June. Achieving our processing targets for the CCTB application and T1 returns positions us to begin the benefit year on a timely basis.

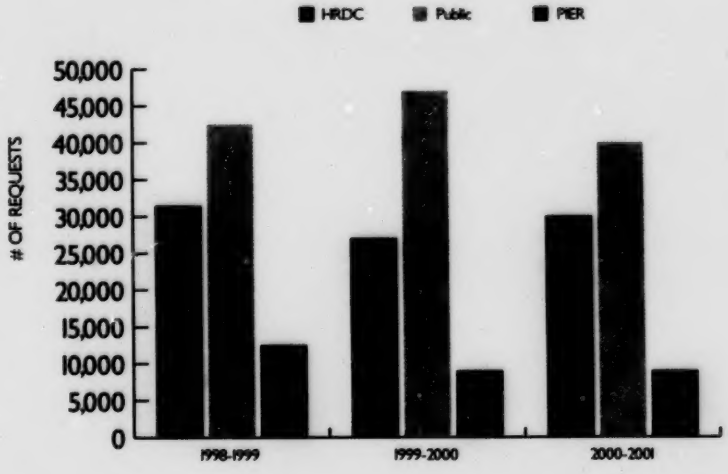
Account maintenance – Updating benefit rolls to correct account information also affects timeliness. Our target for the CCTB, provincial/territorial programs, and the GST/HST credit is to process 98% of adjustments within 20 days. In 2000-2001, we processed 76% within this timeframe, a significant improvement over our 1999-2000 performance (57%), but well below our target.

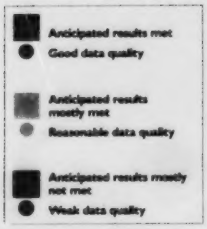
As for other services, we collect CPP/EI premiums and provide Canadians with fair, impartial, and reliable rulings and related information on the CPP and EI programs on behalf of HRDC. The CCRA responded to 75,000 requests for rulings last year. Rulings are an important part of ensuring all Canadians are treated fairly regarding access to these social benefit programs. This service also gives the public better information, which in turn fosters voluntary compliance with CPP and EI legislation.

Under our Memorandum of Understanding (MOU) with HRDC, we are committed to processing 85% of HRDC's approximately 28,000 annual requests for rulings within 15 days for cases where a claim is pending, and in 31 days for cases where no claim is pending. Our completion rate within these timeframes for fiscal 2000-2001 was 81%. We did not meet our target because of the implementation of a new Case Management System that had a significant learning curve for our staff. However, during the last six months of 2000-2001, our completion rate reached 87%, demonstrating considerable improvement. We are currently working with HRDC to develop an electronic link between our operations to speed up the processing of rulings requests.

While the MOU with HRDC includes commitments on the timeframes for processing HRDC ruling requests, it does not set any timelines for requests that are received from the public or generated by the Pensionable and Insurable Earnings Review (PIER) process. However, our internal targets are to complete PIER requests within 90 days of receipt, and requests from the public within 31 days. Completion rates were 54% for PIER and 59% for requests from the public. Implementing the Case Management System affected these workloads just as it did HRDC ruling requests. However, after the first five months of fiscal 2001-2002, on-time completion has increased to 88% for PIER and 70% for requests from the public. In addition, as part of developing the Balanced Scorecard system, we are analyzing these workloads to ensure that realistic and appropriate targets are in place.

Exhibit 6: CPP/EI Ruling Requests





Conclusion

The CCRA has made sound progress in year one of a multi-year program to expand partnerships with the provinces and territories. We have met all our commitments for the delivery of benefits and other services for our federal, provincial, and territorial partners, including for the development of service framework agreements.

Highlights

Our large and efficient processing system gives us the flexibility to adapt to our partners' new and evolving requirements and deliver ongoing benefit programs on a timely basis. Our performance assessment is based on management judgement supported by reasonable data quality.

Ongoing programs – We have continued to develop and administer new provincial/territorial programs using existing GST/HST credit and CCTB delivery infrastructures, adapting them to administer unique provincial business rules to determine eligibility for income, family status, residency, or tax-filing status. We have negotiated special arrangements for payment delivery through PWGSC, and we have provided dedicated client enquiries services through our existing agents and networks.

We provide program information data feeds to our partners. Data transfers are in place for the BC Family Bonus, the Saskatchewan Child Benefit, and the Newfoundland and Labrador Child Benefit, and will begin for the Nova Scotia Child Benefit in July 2001. These child benefit programs provide a secure source of support and help reduce child poverty in Canada.

We also provide data feeds to other provinces and federal departments to enable them to deliver a number of programs the CCRA does not itself administer.

Benefit Programs *and Other Services*

The National Child Benefit Supplement (NCBS) data transfer provides the operational backbone for the inter-governmental National Child Benefit initiative. New electronic interfaces have improved service delivery, providing key information quickly and securely and enabling closer synchronization of federal and provincial/territorial programs, while meeting all confidentiality requirements.

In September 2000, we arranged an independent survey of the provinces and territories that receive data on CCRA-administered child and family benefit programs (including the CCTB) and NCBS data. The results indicate a good level of satisfaction, with data considered accurate (78% were very satisfied or satisfied), comprehensive (67% very satisfied or satisfied), and timely (67% very satisfied or satisfied).

We administer the Refund Set-Off program under which outstanding debts owed by individuals to our federal, provincial, and territorial partners are offset against income tax refunds, GST/HST credit payments, and provincial tax credits ($100 million was offset last year).

New business – In 2000-2001 we implemented the Saskatchewan Sales Tax Credit and reconfigured provincial child and family benefit programs as well as non-recurring programs to almost 15 million recipients. This included the Ontario Taxpayer Dividend (over 5 million recipients), Alberta's Energy Tax Refund (over 2 million recipients), and the $1.5 billion Relief for Heating Expenses program (8.7 million recipients). We also developed another provincial payment program—the British Columbia Energy Rebate—issued in May 2001 and provided a data transfer to Newfoundland to support its heating fuel rebate program. Overall, we met timeliness and accuracy goals. However, interpreting eligibility criteria for fuel rebates generated more enquiries than we anticipated.

We have been working on service arrangements with workers' compensation boards (WCBs). We already partner with the WCB of Nova Scotia to offer businesses one-stop service for CCRA source deductions and WCB payments. A similar initiative is underway in British Columbia, and interest has also been expressed by Prince Edward Island, Newfoundland, Yukon, Saskatchewan, and Manitoba.

In accordance with the *CCRA Act*, the Commissioner provided the first annual reports to the provinces and territories and has offered to meet with each province or territory. As well, Service Management Framework agreements have been signed with four provinces and a territory, and negotiations are underway with the remaining provinces and territories.

The Road *Ahead*

In light of the above discussion of our performance, we will undertake the following in 2001-2002 to improve our performance:

Planned Results	Related Activities	Targeted Completion Dates
• Improved telephone accessibility	Implementation of 1-800 networks for CCTB and GST/HST credit clients Communication of related public service telephone standards adapted from existing internal performance targets	June 2001 (CCTB) January 2002 (GSTC)
• New service standards	Implementation of account maintenance and validations and controls standards	2001-2002
• Individuals able to make changes to personal data via the Internet	Implementation of a GOL Pathfinder project. Related plans include offering self-help options, such as the ability to apply for benefits online and review benefit accounts	February 2002
• Children's Special Allowance (CSA) on the Internet	Increase in the number of children in pay from CSA electronic clients to 50% and increase in the percentage of CSA electronic transactions processed automatically to 75%	2001-2002
• Improved delivery of GST/HST credit program and shortened response times	GST/HST credit responsiveness initiative to improve fairness, help clients receive full entitlements, adjust benefits in a timely manner to reflect changes in circumstances, and provide more consistent administration and payment accuracy	Initial changes July 2001 Major changes July 2002
• Improved DTC program	Implementation of new provisions in respect of life-sustaining therapy and improved claims validations for Disability Tax Credit	2001-2004
• Improved client awareness and satisfaction	Follow-up client satisfaction survey	July 2001
• Simplified WCB administrative processes and improved cash flow for businesses	For Nova Scotia's WCB, provision of more payment options, co-ordination of payment dates. Ongoing WCB development with other provinces.	2001-2004
• Improved performance data, targeted validation and control	More effective use of the Benefit Programs Decision Support System and the automated capabilities of the data warehouse and related data marts	2001-2004
• Meet timeframes established in MOU with HRDC for CPP/EI rulings	Effective use of new Case Management System	2001-2002
• Demonstrate reduction in overall costs to taxpayers	Develop a model for demonstrating cost savings	2001-2004
• Effective performance management	Implementation of the CCRA performance measurement framework for benefits	2001-2004

The Road *Ahead*

In light of the above discussion of our performance, we will undertake the following in 2001-2002 to improve our performance:

• Improved telephone accessibility	Implementation of 1-800 networks for CCTB and GST/HST credit clients Communication of related public service telephone standards adapted from existing internal performance targets	June 2001 (CCTB) January 2002 (GSTC)
• [illegible]	[illegible]	[illegible]
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• [illegible]	[illegible]	[illegible]
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• [illegible]	[illegible]	[illegible]
• Improved performance data, targeted validation and control	More effective use of the Benefit Programs Decision Support System and the automated capabilities of the data warehouse and related data marts	2001-2004
• [illegible]	[illegible]	[illegible]
• Demonstrate reduction in overall costs to taxpayers	Develop a model for demonstrating cost savings	2001-2004
• [illegible]	[illegible]	[illegible]

Customs *Services*

Rating System

■ **Anticipated results met**

- **Rating is based on good data quality** – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly met**

- **Rating is based on reasonable data quality** – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly not met**

- **Rating is based on weak data quality** – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

About *Customs Services*

Customs provides policies, programs, procedures, and functional guidance for processing commercial goods and travellers. Its primary responsibilities are to monitor and control the import and export of controlled and restricted goods, interdict contraband, prevent the entry of prohibited materials and inadmissible and undesirable persons, and administer domestic and trade legislation. The delivery of customs services is divided into five key areas: border management; post-release verification; client services; special import measures; and international relations.

Customs is responsible for the *Customs Act* and the *Customs Tariff*, and administers Canadian laws governing international trade and travel on behalf of other federal, provincial, and territorial government bodies such as the departments of Finance, Justice, Health, Transport, Citizenship and Immigration, Foreign Affairs and International Trade (DFAIT), the Solicitor General, Statistics Canada, the Canadian Food Inspection Agency, and liquor control boards.

Customs is also responsible for administering domestic border and trade legislation and international trade agreements such as the North American Free Trade Agreement and the Convention on International Trade in Endangered Species (CITES). We also participate in a number of international fora such as the World Trade Organization (WTO), the World Customs Organization (WCO), the United Nations (UN), and the Asia Pacific Economic Cooperation (APEC).

Modernizing our customs services began in 1998 with the release of the *Customs and Trade Administration Blueprint*. The Blueprint discussion paper enabled us to do in-depth consultations with our clients, stakeholders, and employees. We used the information from these consultations to develop the *Customs Action Plan*, a business transformation program launched by the Minister in April 2000. The Blueprint and Plan are available on the CCRA's Web site at www.ccra.gc.ca.

Business Line Spending

The 2000-2001 operating budget for the Customs Services business line was $515 million, representing 16% of the total CCRA budget.

Exhibit 1: Business Line Spending

CUSTOMS SERVICES			PERCENTAGE INCREASE		PERCENTAGE INCREASE
Planned Spending[1] ($000)	406,708	422,658	3.9%	460,138	8.9%
Allocation of Authorities[2] ($000)	457,625	483,226	5.6%	515,430	6.7%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Planned FTEs	7,480	7,559	1.1%	7,918	4.7%
Total FTE Authorities	7,629	7,811	2.4%	7,992	2.3%
[illegible]	7,309	[illegible]	[illegible]	[illegible]	[illegible]

Note
[1] Main estimates
[2] Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C on page 2-163.

The 7,206 FTEs (full-time equivalents) translate to approximately 8,000 customs employees at peak across Canada in Headquarters and the six regions: Atlantic, Quebec, Northern Ontario, Southern Ontario, Prairie, and Pacific. There are 147 land border offices, 67 inland alternative service sites, 187 airports (including 13 major airports), 76 vessel clearance stations (including three major marine container gateways), and 15 rail sites, for a total of 492 locations, most of which are staffed, while others are serviced from other offices.

During 2000-2001, customs processed over 111 million travellers, released over 23 million courier shipments, processed 10.6 million commercial releases, collected over $3 billion in import duties and $23 billion in GST/HST, served 161,000 commercial importers, and processed $357 billion in imports.

Exhibit 2: Customs Services Performance Report Card

CUSTOMS SERVICES			
Improved levels of service to travellers and traders satisfy their needs and encourage their voluntary compliance with trade and border laws	●	• Legislative changes sought to improve service delivery and implement systemic penalties • Proactively streamlined customs services so that clients receive more options to better meet their needs • For the most part, improved stability, reliability, and accessibility in all service delivery modes	2-81 2-82 2-82
Responsible border management that minimizes the compliance burden, while preserving the integrity of programs	●	• Random samples suggest that travellers and traders generally comply with border legislation; however, these samples are statistically weak • Development and launch of the Compliance Improvement Plan • Steps taken through the introduction of legislation that intends to improve enforcement by offering a wider range of sanction options • Frameworks for post-release verification and performance measurement need significant improvement • Increased anti-dumping investigations to protect Canadian business	2-87 2-87 2-81 2-86 2-86
Prompt response to health, safety, and, security risks through effective intelligence and collaboration with other enforcement and health partners	●	• Proactively supported preventive strategies to guard against health, safety, and security risks (e.g., foot-and-mouth disease, Summit of the Americas) • Increased levels of detection of drugs and other government department(OGD)controlled goods • New officer powers authorities introduced in select areas and contributing to increased protection against risks to Canadians • Memoranda of understanding (MOU) with our domestic and international partners and other government departments (OGDs), needs improvement including to address priority setting and results reporting	2-90 2-88 2-89 2-88
Certainty and consistency for exporters and for Canadians travelling abroad	●	• Provided technical assistance to support modernization of customs in Asia and the Americas (e.g., APEC, FTAA) and worked with the G7 Group to standardize and harmonize our trade data and technology standards • Active in World Customs Organization (WCO) and its committees for improvement and greater transparency of customs practices around the world	2-92 2-91
Knowledgeable and skilled workforce	●	• Challenges still exist with respect to training of client services and compliance verification officers • Significant improvements have been made in training customs inspectors	2-93 2-93
Core business is under transformation to better meet our mission	●	• Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan* (which includes the *Customs Action Plan*)	2-95

Business Line Spending

The 2000-2001 operating budget for the Customs Services business line was $515 million, representing 16% of the total CCRA budget.

Exhibit 1: Business Line Spending

CUSTOMS SERVICES	1998-1999	1999-2000	PERCENTAGE INCREASE	2000-2001	PERCENTAGE INCREASE
Planned Spending ($000)	406,708	422,658	3.9%	460,138	8.9%
Allocation of Authorities[1] ($000)	457,625	483,226	5.6%	515,430	6.7%
Actual Spending ($000)	**457,346**	**479,302**	**4.8%**	**495,885**	**3.5%**
Planned FTE[2]	7,480	7,559	1.1%	7,918	4.7%
Total FTE Authorities	7,629	7,811	2.4%	7,992	2.3%
Actual Number of FTEs	**7,309**	**7,001**	**-4.2%**	**7,206**	**2.9%**

Note

[1] Main estimates

[2] Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend

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Exhibit 2: Customs Services Performance Report Card

CUSTOMS SERVICES

Expected outcome – Canadians' health, safety, security and business interests are protected, and Canada's competitiveness is facilitated through our borders

	ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Managing the Compliance Continuum	Improved levels of service to travellers and traders satisfy their needs and encourage their voluntary compliance with trade and border laws		• Legislative changes sought to improve service delivery and implement systemic penalties	2-81
			• Proactively streamlined customs services so that clients receive more options to better meet their needs	2-82
			• For the most part, improved stability, reliability, and accessibility in all service delivery modes	2-82
	Responsible border management that minimizes the compliance burden, while preserving the integrity of programs	●	• Random samples suggest that travellers and traders generally comply with border legislation; however, these samples are statistically weak	2-87
			• Development and launch of the Compliance Improvement Plan	2-87
			• Steps taken through the introduction of legislation that intends to improve enforcement by offering a wider range of sanction options	2-81
			• Frameworks for post-release verification and performance measurement need significant improvement	2-86
			• Increased anti-dumping investigations to protect Canadian business	2-86
	Prompt response to health, safety, and security risks through effective intelligence and collaboration with other enforcement and health partners		• Proactively supported preventive strategies to guard against health, safety, and security risks (e.g., foot-and-mouth disease, Summit of the Americas)	2-90
			• Increased levels of detection of drugs and other government department (OGD) controlled goods	2-88
			• New officer powers authorities introduced in select areas and contributing to increased protection against risks to Canadians	2-89
			• Memoranda of understanding (MOU) with our domestic and international partners and other government departments (OGDs), needs improvement including to address priority setting and results reporting	2-88
	Certainty and consistency for exporters and for Canadians travelling abroad	●	• Provided technical assistance to support modernization of customs in Asia and the Americas (e.g., APEC, FTAA) and worked with the G7 Group to standardize and harmonize our trade data and technology standards	2-91
			• Active in World Customs Organization (WCO) and its committees for improvement and greater transparency of customs practices around the world	2-91
	Knowledgeable and skilled workforce		• Challenges still exist with respect to training of client services and compliance verification officers	2-93
			• Significant improvements have been made in training customs inspectors	2-93
Innovating for the Future, Year 1 Results	Core business is under transformation to better meet our mission	●	• Advances achieved according to our 2000-2001 to 2002-2003 *Corporate Business Plan* (which includes the *Customs Action Plan*)	2-95

Evaluating Our *Overall Performance*

The performance scorecard (Exhibit 2) provides our rating of Customs Services performance for 2000-2001 against five anticipated results in support of one expected outcome.

Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders—Finding the right balance between protecting Canadians' health, safety, security, and business interests is achieved by providing responsible border management guided by sound risk management and partnerships to protect against any risks or threats. We know that businesses and Canadians will enhance their compliance with the laws if they are provided with the means to do so. We also need transparency and consistency for traders in Canada to ensure a level playing field and contribute to the overall well-being of Canadians by supporting Canada's competitiveness internationally. To protect our borders and facilitate trade, we need to deliver our programs through a skilled, knowledgeable, and sufficient workforce.

Ratings are provided for each anticipated result and show whether our performance exceeded, met, or fell short of the rating. We provide a separate rating on the quality of the information upon which we based the assessment.

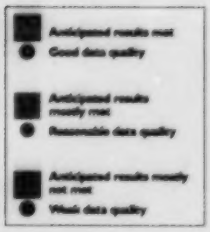
As with other business lines, we assess our performance against two themes: **managing the compliance continuum** and **innovating for the future**. Overall we believe that we have mostly met our expected outcome. However, this conclusion is based on weak data quality in a number of areas and is based on systems such as the G11 performance information system. We have received positive feedback from travellers, other government departments (provincial and international), and the trade community. While this feedback is encouraging, we acknowledge the importance of substantiating these results quantitatively.

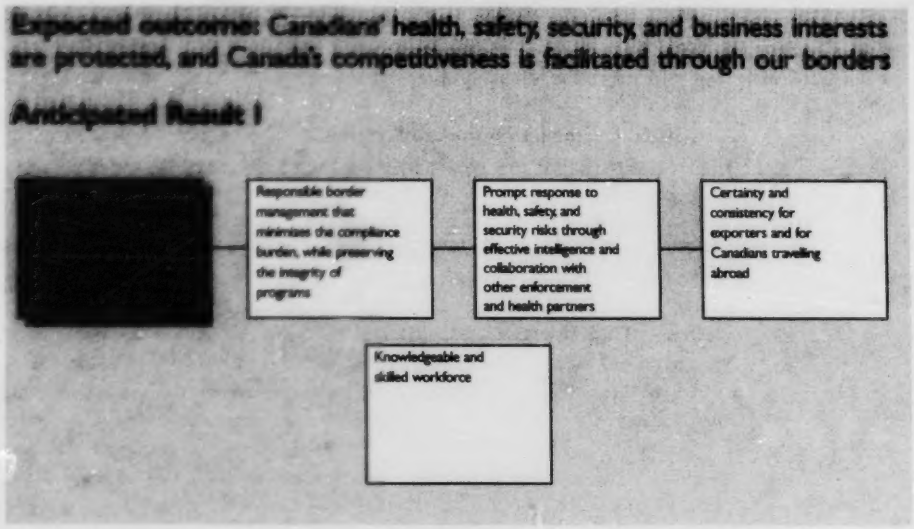
Since Customs operates in a "real time" environment, we face the challenge of responding to the constant fluctuations in border traffic volumes, and we have successfully invested in processes to facilitate cross-border trade and travel while maintaining adequate levels of protection. However, we need to improve our ability to measure and evaluate impacts. We need to review our methodology—particularly the required thresholds for adequate sampling sizes—to ensure the statistical validity of our results and conclusions for the future. As well, we need to develop performance information to demonstrate the results of our participation in many international committees.

Reports by the Office of the Auditor General (OAG) and internal performance reports have identified the limits of our current evaluation mechanisms. We intend to upgrade our technology for validating our performance by introducing the Balanced Scorecard methodology as a pilot project to support information management, and by upgrading our data collection systems.

The lack of a mature performance measurement framework does not mean that Customs is not well managed. We simply lack the quantitative evidence to confirm the qualitative evidence from our clients and partners, and management's judgment.

Discussing Our *Performance*





Conclusion

We believe that we mostly met expectations to improve levels of service to travellers and traders to satisfy their needs and encourage their voluntary compliance with trade and border laws.

Highlights

During 2000-2001, we made progress in seeking legislative changes to improve service and compliance and in introducing new services, including a re-engineered automated telephone information system. However, legislative change was delayed, which had a negative impact on implementing some key *Customs Action Plan* (CAP) commitments. As well, we fell short in improving the stability of our electronic data platform for our commercial clients. An independent survey suggests that clients are generally satisfied with our published service for processing commercial shipments and travellers.

Legislative change – Revisions to the *Customs Act* were introduced in the Senate in March 2001. These amendments would allow the CCRA to implement the CAP launched by the Minister in April 2000. In particular, the CAP would enable the CCRA to administer a new structure of monetary penalties, the Administrative Monetary Penalties System. This key initiative will improve overall compliance as well as transparency and fairness for traders. The CAP will also help the CCRA streamline customs services so that clients receive more options to better meet their needs, such as the Expedited Passenger Processing System which would allow pre-approved low-risk travellers to clear customs more quickly.

Electronic service delivery – We advanced the use of electronic service delivery to improve accessibility, reliability, and stability through electronic, telephone, and other communications channels, as illustrated by the following three initiatives:

- **Automated Customs Information Service (ACIS)** – In June 2000, we implemented a re-engineered automated telephone service using state-of-the-art technology on a 1-800 network. The system provides seamless service through two call centres in Saint John, New Brunswick, and Winnipeg, Manitoba. Information scripts are now updated faster, which ensures clients receive more accurate information. ACIS can now measure call accessibility rates. Current reports indicate a high accessibility rate at 93%.

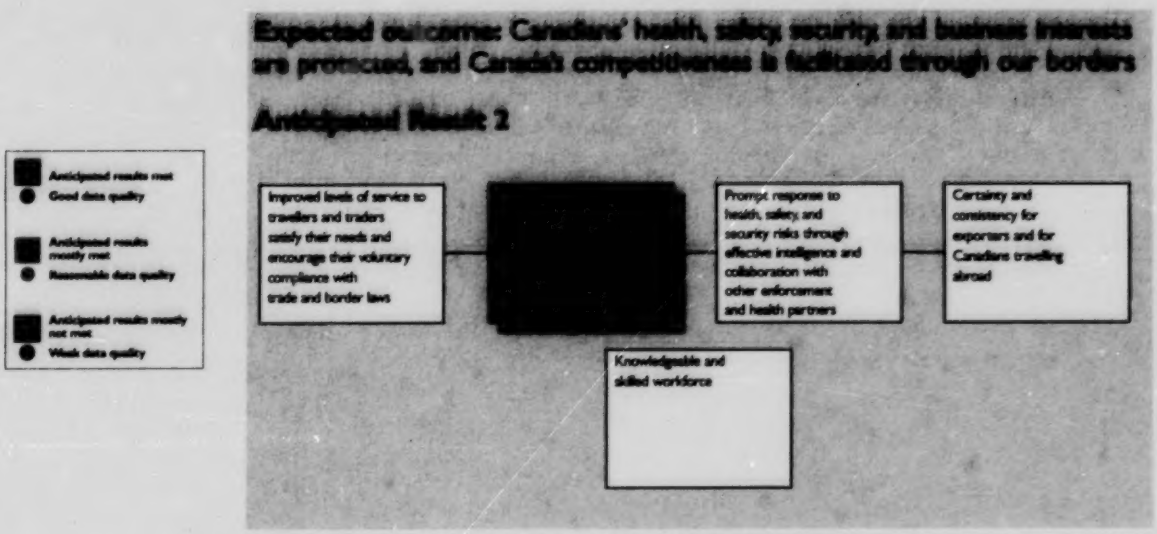
- **Electronic Data Interchange (EDI)** – In 2000-2001, 57% of information for commercial releases was transmitted through EDI for processing through the ACROSS system. While adjustments to EDI were made to improve turn-around times for our clients, problems exist with the continuous availability of the system. We are working with our Information Technology Branch to develop workable solutions to reduce outages, which rose to 95 hours in 2000-2001 from 60 hours in 1999-2000.

- **Canadian Automated Export Declaration (CAED)** – CAED permits our clients to complete and submit export declarations electronically, making compliance easier and reducing paper burden. CAED allows screening of goods before shipping, in support of our international commitments and foreign policy objectives, such as the *International Trade and Armament Regulations*. A mail-out campaign to over 6,000 businesses set a target of bringing an additional 500 exporters onto the CAED system. By March 31, 2001, there were 661 new CAED participants—70% more than the previous fiscal year.

Client satisfaction survey – Seventy-five percent of respondents to an independent survey by Cogem Research Inc. felt the CCRA was doing a "very good" or "good" job with respect to customs. We are also exploring new quantitative evaluation methodologies for measuring client satisfaction.

Remote Ports Program – This program, a joint initiative under the Canada/U.S. Accord on our Shared Border, extends hours of service and increases border security through card-reader technology and camera surveillance equipment. In 2000-2001, 5 of the 21 original remote ports provided extended hours of service to 1,000 registered participants. Video surveillance equipment is used at 13 other locations, successfully identifying after-hours transgressions.

Processing times – For commercial processing, in 2000-2001, 84% of all EDI releases were processed through the Accelerated Customs Release Operations Support System (ACROSS) in less than 45 minutes, which is our service standard. Ninety-five percent of all non-EDI (paper) releases were processed in less than two hours, another of our service standards. Ninety-seven percent of our land border (highway) travellers were processed within our service standards: 20 minutes on Friday to Sunday and holidays and 10 minutes on Monday to Thursday (see Attachment 1).



Conclusion

We believe we mostly met the expectations of Canadians for responsible border management by ensuring that people and goods crossing our border did so in accordance with all Canadian laws and regulations. Random samples taken in 2000-2001 suggest that travellers and traders generally comply with border legislation; however, these samples are statistically weak. We need to significantly improve our ability to measure performance and our frameworks for post-release verification.

Highlights

As outlined in the CAP, we take a risk-assessment approach, streamlining the movement of low-risk traffic and focusing our resources on activity of high or unknown risk. For travellers, this means developing processes to obtain information before arriving at our borders.

The **Expedited Passenger Processing System** (EPPS) being developed in partnership with CIC will allow pre-screened air passengers to undergo an automated primary inspection process using biometric technology. Enrollment will be phased in at major Canadian international airports in 2002.

In November 2000, a harmonized highway border pass pilot project called **NEXUS** was introduced at the Sarnia, Ontario/Port Huron, Michigan, crossing, under the auspices of the Canada/U.S. Accord on our Shared Border. Low-risk, pre-approved travellers use dedicated lanes. Travellers apply for a special access card through a single application that must be approved by customs and immigration in both countries. NEXUS pass-holders bypass normal customs and immigration questioning but are still subject to random checks. In the first six months of operations, about 3,000 access cards were issued, although the potential target population was 4,000 to 6,000. Traffic in the NEXUS lanes into Canada rose steadily during the first few months, reaching a weekly average of 1,700 vehicles by March 31, 2001. Once fully implemented and building on the gains realized thus far, NEXUS will offer substantially greater border security than regular inspection processes because all participants will undergo a vigorous screening process in advance, and their backgrounds will be carefully examined by both Canadian and American Customs and Immigration Officials, prior to being accepted in the program.

Significant progress was made with the **Integrated Primary Inspection Line (IPIL)** initiative to improve border compliance and protection. Implemented in 239 lanes, both in airports and in bus lanes at land border sites during 2000-2001, the IPIL system provided information not previously available to front-line staff, improving query rates by inspectors at all 25 sites, including 100% improvement at some major airports.

In the area of commercial trade, in preserving program integrity, consistent with our obligations under the International Convention on the Harmonized Commodity Description and Coding System, and in response to industry concerns, the CCRA achieved positive results on two major tariff classification issues—softwood lumber and butteroil blends. Internationally, the softwood lumber issue was fought on two separate fronts. First, the WCO HS Committee ruled in our favour on the classification of a specific type of construction grade lumber. The two WCO rulings supported Canada's position over that of the U.S. Second, the arbitration ruling in our favour was issued by a bilateral arbitration panel, under the rules of the Canada/U.S. Softwood Lumber Agreement. On the domestic front, the Federal Court of Canada upheld the previous CITT majority decision in the CCRA's favour with respect to our classification of butteroil blends. These rulings reinforced our commitment to a fair and equal international trading system.

We are about to implement programs that will expedite the movement of low-risk commercial goods. The post-release verification program will facilitate the movement of goods across the border by verifying compliance with trade requirements after the goods have entered the country.

Under the new **Customs Self-Assessment (CSA)** initiative, shipments entering Canada will be cleared immediately at the border, if the importer, carrier, and driver have been pre-approved. In the coming months, importers who qualify for CSA will be able to send their accounting data to customs electronically, directly from their normal business records. As of March 31, 2001, we had received applications from approximately 4,500 drivers, 39 carriers, and one major importer. Full implementation was postponed until October.

The **Administrative Monetary Penalty System (AMPS)** will encourage compliance through a series of penalties graduated according to the type and severity of the infraction. Extensive consultations done in fiscal 2000-2001 with industry representatives are reflected in the Master Penalty Document, which sets out the contraventions and corresponding penalties amounts. An automated support system currently being developed will give customs officers detailed information about each contravention. AMPS allows importers to address any non-compliance long before maximum penalties are applied.

In 2000, we launched the **Compliance Improvement Plan (CIP)**, a comprehensive, internal, integrated approach to compliance management that reflects the directions articulated in the CAP, the *Corporate Business Plan*, and the Speech from the Throne. The CIP, developed with our partners, brings together for the first time all key elements of customs program compliance under one umbrella of discipline and one set of national priorities. The CIP consists of three components: the **Border Management Plan**, the **Post-Release Verification Plan**, and the **Client Service Plan**.

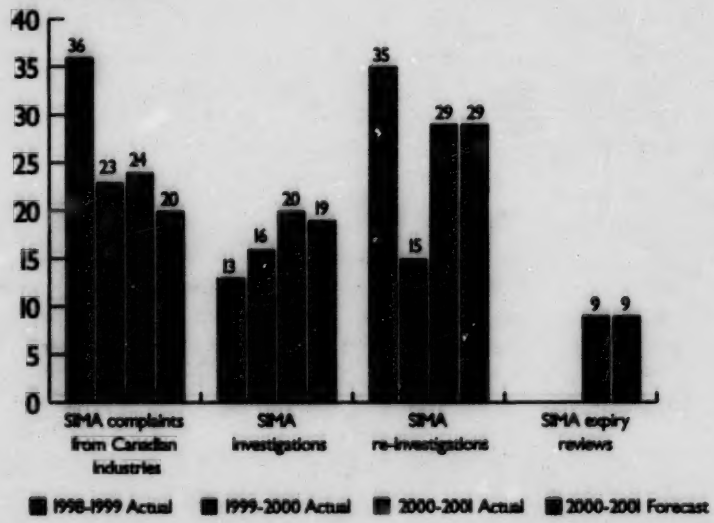
The **Border Management Plan** interprets and applies risk management intelligence at the front line. It focuses on areas of higher and unknown risk, although random examinations will continue to promote compliance. The Plan includes priorities related to contraband (narcotics, restricted firearms, child pornography and other obscene material), trade and trade-related requirements (marking, strategic controlled goods, and import and export regulations), health and safety (hazardous waste, diseased food, and infectious diseases), and people (illegal migrants, people smugglers, and terrorists).

The **Post-Release Verification Plan** focuses on key industries where there is risk of non-compliance with trade and trade-related requirements. The 2000-2001 Plan included the verification of 150 companies that imported steel, footwear, textiles/apparel, and Tariff Rate Quotas for milk proteins and certain types of chickens. Eighty verifications were completed by March 31, 2001, and an analysis will be included in next year's annual report.

Priority areas also include all imports relating to 43 findings of injury under the *Special Import Measures Act* (SIMA). The CCRA and the Canadian International Trade Tribunal (CITT) administer the SIMA, under which Canadian industries can seek relief from foreign goods that are dumped into Canada or that are benefiting from subsidies, thus causing harm to Canadian producers. The CCRA initiates investigations and, if there is justification, determines the amount of dumping or subsidizing.

Eleven investigations were completed during the year involving the dumping or subsidizing of eight commodities from ten different countries. Three of these investigations covered two or more countries, resulting in a total of 20 country-specific actions (compared to five investigations completed last year resulting in 16 country-specific actions). As a result, anti-dumping and/or countervailing duties were placed on: x-ray contrast media, corrosion-resistant steel sheet, garlic, concrete reinforcing bars, carbon steel plate, appliances, stainless steel round bars, waterproof footwear, and corn.

Exhibit 3: *Special Import Measures Act* – Complaints, Investigations, and Reviews



Fifteen annual re-investigations resulting in 29 country-specific actions were also conducted to ensure the level of protection is current, as compared to five last year resulting in 15 country-specific actions.

Amendments to SIMA and the *Canadian International Trade Tribunal Act* turned over partial responsibility for expiry reviews to the CCRA starting April 1, 2001. We developed guidelines for the new activity, in close consultation with the CITT, and completed three reviews this year, on oil and gas well casing and carbon-welded pipe.

Improving the quality of service to traders and travellers has long been a top priority. The **Client Service Plan** is designed to foster voluntary compliance, ensure consistency in service delivery, and provide fair, equitable treatment for all clients, while supporting CCRA priorities. The Plan's objective is to help clients understand and meet their obligations. In the long-term, the goal is to increase electronic service delivery to improve efficiency, convenience, and accessibility, while reducing the reporting burden and compliance costs, including the use of the Internet. As the CIP progresses, client services will play a key role in disseminating information about non-compliance identified through post-release verification.

The first year of the **Compliance Improvement Plan** provided a learning opportunity from which we have derived two goals:

- to work in close collaboration with key OGDs to develop a more comprehensive and integrated approach as recommended by the OAG, to ensure their priorities are an integral part of our risk management program and that our verification processes effectively meet their needs and our objectives for efficient border services and trade administration. This will require revision of existing Memoranda of Understanding (MOU) to be completed within three years;
- to review our methodology, particularly the required thresholds for adequate sampling sizes, to ensure the statistical validity of our results and conclusions for the future. Currently, our only measures are obtained through random examinations of commercial shipments and travellers at selected border sites to identify possible non-compliance by mode of transport. This information is of limited value, other than as an indicator of program integrity. Exhibit 4 below provides a yearly comparison for both the traveller and commercial streams, based on the available information.

Random samples taken in 2000-2001 suggest that travellers and traders generally comply with border legislation; however, these samples are statistically weak. The compliance rate for travellers is 94% by air and 97% by land. For commercial processing the compliance rate stands at 96% (highway), 91% (air), 89% (marine container), 96% (postal), and 94% (courier). We need to significantly improve our ability to measure performance and our frameworks for post-release verification.

Exhibit 4: Rate of Compliance – Commercial and Travellers

COMMERCIAL	1999-2000	2000-2001	TRAVELLERS	1999-2000	2000-2001
Highway Commercial	96.3%	95.9%	Air	94.0%	94.0%
Air Commercial	[illegible]	91.1%	Land	97.0%	97.0%
Marine Container	86.7%	89.0%			
Postal	[illegible]	[illegible]			
Courier	97.7%	93.8%			

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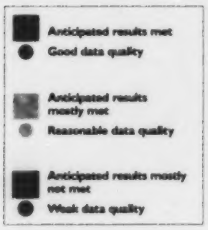
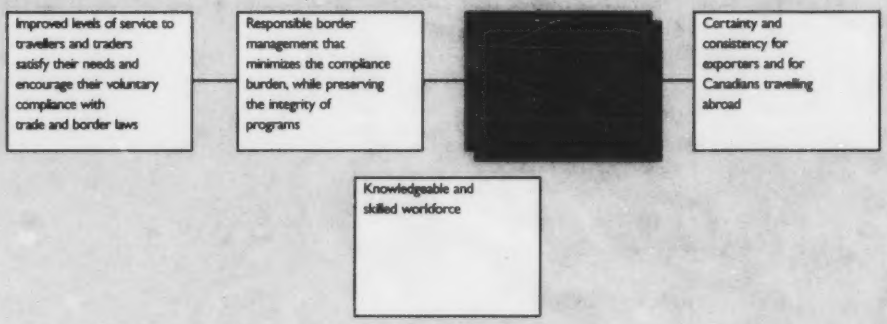
Postal	91.5%	95.8%			
Courier	97.7%	93.8%			

Expected outcome: Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders

Anticipated Result 3





Conclusion

We believe we met expectations to respond promptly to health, safety, and security risks, but we need to improve collaboration with our partners to establish clearer priorities, performance expectations, and specific targets for risk management.

Highlights

Risk management – Risk management is crucial for identifying, evaluating, analyzing, and controlling potential adverse events. For Customs, this means developing factual information to support compliance and enforcement strategies focused on high-risk areas. The CCRA supports the Government's priority of strong and safe communities by preventing contraband and inadmissible and undesirable persons from entering Canada, as well as by monitoring the entry of controlled goods.

Many enforcement initiatives rely heavily on close working relationships with OGDs and agencies such as the RCMP, Canadian Security Intelligence Service (CSIS), and the Department of Justice, as well as close collaboration with international partners such as the U.S. Customs Service and the U.S. Immigration and Naturalization Service.

Seizures – In 2000-2001, we made 19,292 seizures with an estimated value of $679 million, approximately 80% reflecting priorities in the Border Management Plan. These results are consistent with the previous year (19,283 seizures worth about $660 million, 81% being contraband priorities).

We cannot definitively attribute the increased value of our contraband seizures to improved targeting, because we do not have measures that distinguish targeted results from non-specific or random examinations. Our more co-ordinated approach to risk management will include new tools, performance measures, and improved data capture to provide a better view of the overall effectiveness of our enforcement program.

Exhibit 5: National Contraband Seizures

National Seizures by Type of Contraband	Type of Contraband as a Percentage of Total Seizures	
Priority Commodities	**2000-2001**	**1999-2000**
Drugs	33.6%	31.2%
Alcohol	16.7%	18.5%
Tobacco	10.5%	11.5%
Weapons	10.5%	10.7%
Jewellery	6.7%	7.0%
Prohibited Material (incl. child pornography)	0.9%	1.3%
Other Commodities	20.1%	19.8%
Total	100.0%	100.0%

Officers powers – In July 2000, new legislation gave customs officers the power to arrest individuals for violations of the *Criminal Code* such as impaired driving, outstanding warrants, possession of stolen property, and abduction. This power was introduced at 18 of 32 Phase I sites with the remaining sites planned for next fiscal year. To support the new authorities, new policies and procedures were implemented. Over 1,200 officers were trained to apply the augmented powers, and over 2,000 officers were trained in the use of force. This training contributes directly to the safety and security of Canadians. Mastering the use of force in conjunction with new tools such as protective vests, batons, and pepper spray, also helps ensure the health and safety of customs officers. Improving the security of our workforce was further enhanced by police response agreements at the initial sites. Delays have occurred in the Province of Quebec where police response agreements are still under negotiation.

Missing children – The *Our Missing Children* program is an important partnership with the RCMP, CIC, and DFAIT, where police forces and Canadian and international agencies locate and recover missing and abducted children. In 2000, the program returned 109 missing children to their families.

Firearms – In January 2001, on behalf of the Department of Justice we implemented the new firearms legislation which requires all non-resident travellers to report to customs any firearms they are bringing into Canada. We also were a major contributor to the UN Protocol against the Illicit Manufacturing of and Trafficking in Firearms, their Parts and Components and Ammunition, one of three protocols supporting the *Transnational Organized Crime Convention* that Canada signed in December 2000. In addition, we sponsored initiatives at the WCO to enhance controls over the international movement of firearms and to change the Harmonized Coding system to allow for more systematic coding of weapons being imported or exported from participating states and economic unions.

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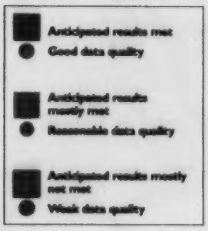
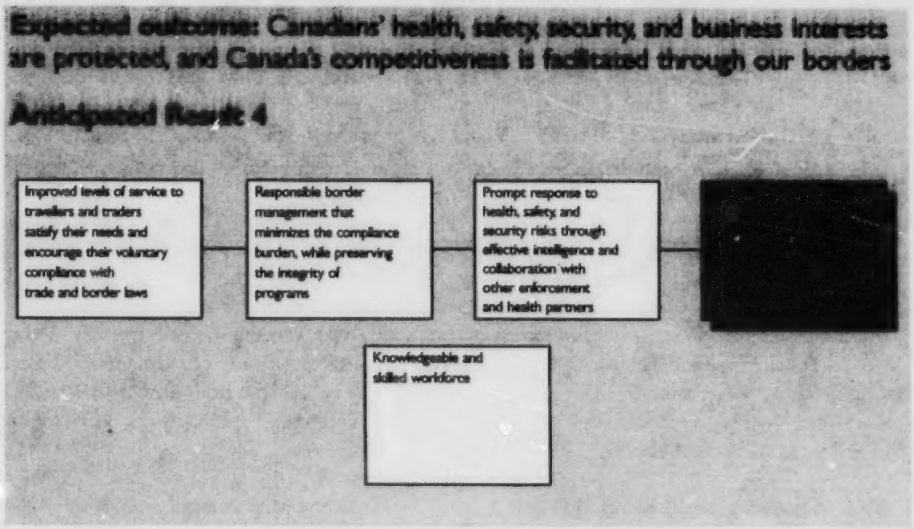
Crisis responses – In 2000-2001, we worked with the CFIA to prevent foot-and-mouth disease from entering Canada. Within 24 hours of notification from CFIA of an outbreak in the United Kingdom, we issued a national lookout to all customs offices to ensure that all importations of meat and meat products were referred to the CFIA. At airports, we increased questioning of travellers and made more referrals to CFIA. As a result, CFIA inspectors made 7,165 seizures in February and March 2001. In postal operations, we examined every parcel arriving from Europe. For example, at one customs mail centre, in two weeks in March, X-raying parcels resulted in the detention of over 125 kilograms of meat products, 100 kilograms of cheese, 38 plants, and even a litre of milk. With the CFIA, we continue to evaluate current measures and the risk, sustainability, and need for ongoing efforts.

Because of the high risk to national security and the threat of international terrorism associated with the Summit of the Americas in Québec in April 2001, we intensified border activities, working closely with DFAIT, CIC, and CSIS. As a result of customs referrals to Immigration, 444 individuals were refused entry to Canada—over three times the normal rate.

Endangered species – The CCRA is responsible for Canada's obligations under the Convention on International Trade in Endangered Species (CITES) to ensure that anyone importing endangered plants or animals has the required permits. Imports without permits are referred to Environment Canada. In 2000-2001, for example, customs officers seized bottles of pills containing musk deer, monkey pads, and antelope's horn, as well as bottles containing costus roots.

Hazardous waste – The CCRA collects, reviews, and cross-checks the prescribed documentation, including the Canadian Waste Manifest, which is forwarded to Environment Canada for its compliance verification. We also detain any hazardous waste shipments that do not comply with the *Export and Import of Hazardous Wastes Regulations.* An MOU outlines our respective roles and responsibilities for ensuring compliance with the *Canadian Environmental Protection Act.* In calendar year 2000, the CCRA collected 19,000 hazardous waste document packages and forwarded them to Environment Canada for compliance verification.





Conclusion

We believe we mostly met expectations to promote certainty and consistency for exporters and Canadians travelling abroad through our extensive international efforts with organizations such as the WCO and APEC.

Highlights

International agreements – By negotiating international customs rules, requirements, and definitions, and promoting customs harmonization and simplification of standards, we provide greater certainty for business transactions between Canadian and foreign customs organizations. Canadian exporters want clear, uniform, and fairly applied customs requirements and rules — equivalent to the customs treatment foreign exporters receive in Canada — to ensure a level playing field. Once an international agreement negotiated by DFAIT is accepted, we are responsible for bilateral and multilateral negotiations of all customs matters. Further, we represent Canada in fora such as the WCO where international customs interpretations, policies, and procedures are negotiated.

World Customs Organization – In 2000-2001, the CCRA participated in the principal committees of the WCO, including the Harmonized System Committee, the Enforcement Committee, the Permanent Technical Committee (where e-commerce and technical interpretations are negotiated), and Technical Committees on the Rules of Origin and Valuation.

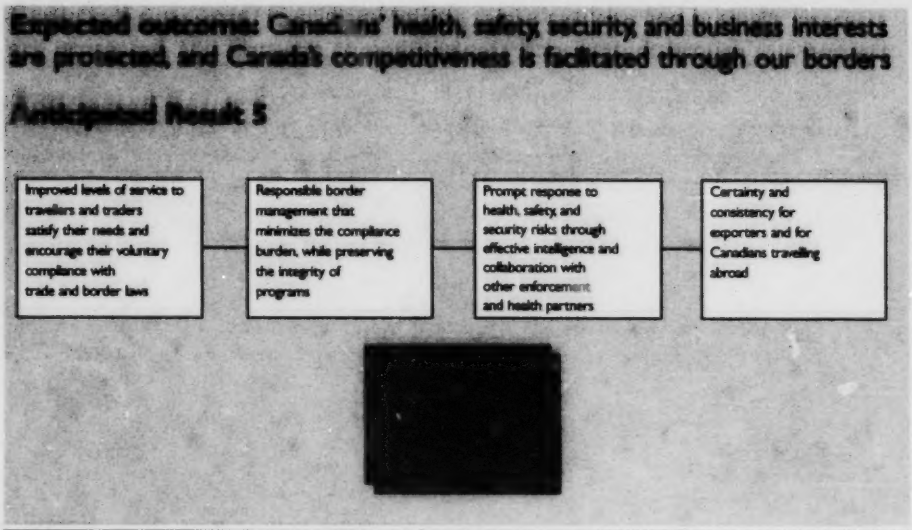
The CCRA was elected Vice Chair for the WCO Americas sub-group. In 2000-2001, we advanced a strategy for establishing an "Americas" position and a WCO action plan. DFAIT considered this to be an important step in the Government's strategy to promote a Free Trade Area of the Americas (FTAA).

Further to our work with the WCO, the CCRA represented Canada in the complex and technical negotiations of the Revised Kyoto Convention on the Harmonization and Simplification of Customs (Kyoto Convention). Canada acceded to the Convention in 2000-2001.

Technical assistance – The CCRA supports efforts to provide technical assistance to modernize and strengthen international customs administrations. In 2000-2001, we provided assistance to India, Jamaica, and APEC countries.

The CCRA is a full partner in the APEC Sub Committee on Customs Procedures (SCCP), promoting trade liberalization and harmonization throughout the Asia-Pacific region. The Sub-Committee offers its members technical assistance to develop uniform, harmonized customs procedures, policies, and interpretations. In 2000-2001, Canada successfully promoted the idea of SCCP developing a business forum where private-sector companies in Canada and abroad could regularly communicate directly with the SCCP. The CCRA also promoted an evaluation mechanism for technical assistance given to APEC economies, agreeing to apply it to APEC technical assistance projects throughout 2001-2002.

Free trade negotiations – The CCRA has been an active participant in discussions involving free trade with Costa Rica, Singapore, and Central America 4 (Guatemala, El Salvador, Nicaragua, and Honduras). A free trade agreement was signed with Costa Rica in April 2001 and further negotiations on aspects of Uniform Customs Regulations and a Customs Mutual Assistance Agreement began in 2000-2001.



Anticipated results met
Good data quality

Anticipated results mostly met
Reasonable data quality

Anticipated results mostly not met
Weak data quality

Conclusion

We believe we mostly met expectations to ensure a knowledgeable and skilled workforce with significant improvements made in training customs inspectors. However, challenges still exist for training client services and compliance verification officers although a comprehensive training program design has begun. We need to continue to implement training and learning efforts to develop the required competencies.

Highlights

Learning strategy – One of our key challenges is the on-going training required to support our client services and compliance verification officers, as well as our front-line customs inspectors. In 2000-2001, we developed a Learning Strategy to ensure that training and learning objectives are aligned with corporate and branch plans.

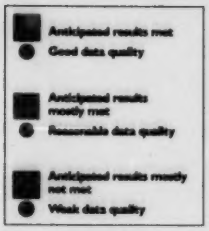
Customs inspector training – The revamped Customs Inspector Recruit Training Program increased its capacity to 435 recruits per year, facilitating future recruitment campaigns. A training plan was developed in 2000-2001 consisting of a curriculum of training courses with a complete listing of courses offered to the regions, allowing for better planning and a more cohesive approach to training.

Management Renewal Program – The Management Renewal Program delivered five national management development workshops to 90 managers in Headquarters and the regions. Topics included leadership, work planning, and conflict resolution.

Client services/compliance verification officer training – A project to design a comprehensive training program was begun in 2000-2001.

Customs Superintendent Network (CSN) – The CSN identified concerns in the workplace, developed ideas for resolving them, and participated in policy development and initiatives. The CSN Committee conducted a voluntary survey that identified the need for national training on customs legislation, authorities and policies, human resources management, and customs operations management. Development of the CSN Web site is underway to further support professional development, communication, and the sharing of best practices.

Customs Human Resource Plan – Customs has undertaken the development of an integrated Customs Human Resource Plan to define our workforce of the future (2005) and set strategies and action plans, including recruitment and retention strategies, a major future issue due to demographics.



Conclusion

We have met expectations for transforming our core business by launching the *Customs Action Plan* on April 7, 2001, to implement our new vision for border management and trade administration based on a risk management approach, greater use of new technology, and facilitated processing for pre-approved, low-risk travellers and goods. However, a number of key initiatives under the *Customs Action Plan* depend upon pending amendments to the *Customs Act*.

Highlights

Customs Action Plan – Legislation was introduced in the Senate in March 2001 to enable the implementation of the *Customs Action Plan* (CAP). Over the next four years, we will pursue a total of seventeen CAP initiatives. Currently, the three priorities are CSA, EPPS, and AMPS, all discussed earlier under Anticipated Result 2, in addition to IPIL and NEXUS. The major deliverables for the CAP initiatives are on track. For example, the NEXUS pilot was implemented in November 2000. Some slippage has occurred due mainly to the delayed passage of required legislation caused by the timing of the last election.

Work in progress – Work progressed on the following change initiatives under CAP during 2000-2001:

- **EDI Adjustment** – Designed to enable clients to correct entry data on commercial imports through the Customs Automated Data Exchange (CADEX), this initiative will enter the planning stage in September 2001.
- **Carrier re-engineering** – This initiative is in the detailed design phase and scheduled for implementation in 2003. It involves getting the right information at the right time to make informed decisions about whether to examine shipments at the first point of arrival. It protects Canadian society while rewarding compliant clients with predictable and expedited processing.
- **Modernization of sufferance warehouses** – This initiative, scheduled for Phase I implementation in October 2001, will increase efficiency of clearing shipments through the electronic release notification system.
- **Advance Passenger Information (API)** – A joint initiative of CIC and CCRA, API will allow the introduction of systems and processes to identify high-risk travellers and expedite low-risk travellers. A proof of concept pilot is expected to begin in January 2002.

- **Integrated Customs System (ICS)** – ICS is an application framework that will initially blend the many different customs automated systems, databases, and technologies and over time replace them with common components to provide a consistent user-view and enhance access and sharing of information. To be phased in over five years, it will be the system architecture for all future Customs systems. The first phase will be implemented in the fall of 2001, and design and development work is underway for the other components.
- **Global Enrollment System (GES)** – GES will provide the ability to enroll traveller and commercial clients into various Customs programs via one component, providing greater efficiency for our clients and reducing our risks when approving enrollment. This initiative was delayed in 2000 due to technical challenges in meeting the implementation timeframes for the CSA and the NEXUS pilot. In addition, the EPPS Registration component was delayed when the external partner withdrew from the project. Design work has continued and GES will be developed to support the enrollment requirements for the EPPS and NEXUS initiatives.

Delayed projects – Development work on two of the CAP initiatives has been delayed:

- **G7 Standardization and Harmonization** – This project will promote certainty and consistency for Canadian exporters by harmonizing the data required for the import and export of goods and establishing a standardized electronic format for presentation of the information. Phase 1 was scheduled for implementation in January 2001. However, other initiatives took longer to develop than anticipated, and the G7 schedule is under review.
- **Electronic One-Step** (formerly One-Step Electronic Process for Business) – This initiative will improve service by giving the option to transmit release and accounting information electronically to the CCRA at the same time. However, delays in implementing CSA and AMPS have delayed this project.

The Road *Ahead*

In light of the above discussion of our performance, we will be undertaking the following to improve our performance and enhance protection:

Planned Results	Related activities	Targeted completion date
• Streamlined processes for low-risk travellers and traders while intensifying efforts with clients and goods of higher and unknown risk • Fair and effective sanctions regime	Implement the 17 *Customs Action Plan* initiatives	March 2005
• More comprehensive and integrated approach to risk management, and quantitative compliance performance information • Improved compliance	Establish a mature Compliance Improvement Plan	March 2004
• Effective performance data, and clear targets and service standards	Implement the new Performance Measurement Framework for the Customs Services business line and upgrade data collection systems	March 2004
• A knowledgeable and skilled workforce	Implement our Learning Strategy with on-going emphasis on our Customs Inspector Training, the Management Renewal Program, the Client Service/Compliance Verification Officer Training program, and the Customs Superintendent Network Implement the Customs Human Resource Plan	2001-2005 2001-2005

We have made significant changes in the way we do business at customs and in the way we serve all Canadians—travellers and traders alike. Our shift to risk-based processes and a fair and effective sanctions regime will ensure that legitimate, low-risk trade and travel will be streamlined and higher-risk activity will be monitored and processed more closely. Our priority is to implement the *Customs Action Plan* in line with the detailed commitments and timeframes set out in that document.

Customs will remain an innovative leader, a valued partner, and an essential organization of people committed to excellence in client service. The customs program will adapt and respond to an ever-changing environment, working at Canada's borders to protect the health, safety, security, and business interests of Canadians and to facilitate Canada's competitiveness. Equipped with new tools and the invaluable experience and contributions of our partners, clients, and staff, we look forward to meeting new challenges in the future, taking pride in a job well done.

The Road *Ahead*

In light of the above discussion of our performance, we will be undertaking the following to improve our performance and enhance protection:

Planned Results	Related activities	Targeted completion date
• Streamlined processes for low-risk travellers and traders while intensifying efforts with clients and goods of higher and unknown risk • Fair and effective sanctions regime	Implement the 17 *Customs Action Plan* initiatives	March 2005
• More comprehensive and integrated approach to risk management, and quantitative compliance performance information • Improved compliance	Establish a mature Compliance Improvement Plan	March 2004
• Effective performance data, and clear targets and service standards	Implement the new Performance Measurement Framework for the Customs Services business line and upgrade data collection systems	March 2004
• A knowledgeable and skilled workforce	Implement our Learning Strategy with on-going emphasis on our Customs Inspector Training, the Management Renewal Program, the Client Services/Compliance Verification Officer Training program, and the Customs Superintendent Network	2001-2005
	Implement the Customs Human Resource Plan	2001-2005

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✓ Met or exceeded target
✓* Target mostly met (met at least 95% of target)
X Target not met

Attachment 1:
Service Standards in Customs

1. Release on minimum documentation (RMD) – EDI	45 minutes	100%		86%	84% see note	X
2. RMD – EDI machine release	5 minutes				see note	N/A
3. RMD – Paper	2 hours				95% see note	N/A
4. Pre-Arrival Review System (PARS) – EDI	requires 1 hour				see note	N/A
5. PARS – Paper	requires 2 hours				100% see note	N/A
6. Land border traveller wait-time (Customs booth clearance)	10 minutes Mon. – Thurs.	100%			97%	✓*
	20 minutes Fri. – Sun. & holidays	100%			97%	✓*
7. Land border traveller wait-time (payment of duty)	5 minutes Mon. – Thurs. 10 minutes Fri. – Sun. & holidays				see note	N/A

Explanatory notes:

Standard 1: The percentage given is for the releases processed on the ACROSS Worklist Platform within 45 minutes.

Standard 2: The monitoring of the five-minute processing standard for machine release is currently under development.

Standard 3: Sample for RMD paper releases was 5,668 and total population was 2,295,206. The sample was conducted over four days in June and November 2000.

Standard 4: The current timing reports generated from the ACROSS system only monitor the ACROSS Worklist/Processing time for a transaction. As the Service Standard for PARS — EDI includes the client transmission time, accurate data is unavailable at this time. We are currently examining processes to capture this information.

Standard 5: Sample for PARS paper releases was 2,105 and total population was 1,252,310. The sample was conducted over four days in June and November 2000.

Standard 7: Time studies of wait times for payment of duties and taxes have not been considered necessary, due to dramatic declines in small collections in recent years.

Appeals

Rating System

Anticipated results met

- **Rating is based on good data quality** – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

Anticipated results mostly met

- **Rating is based on reasonable data quality** – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

Anticipated results mostly not met

- **Rating is based on weak data quality** – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

About *Appeals*

The CCRA is responsible for managing one of the federal government's largest dispute resolution services. The CCRA's Appeals business line reviews contested decisions relating to income tax, GST/HST, excise tax, trade administration, customs, the Canada Pension Plan, and Employment Insurance issues. Clients who are not satisfied with the result of our review may appeal to the courts—or for trade administration issues, to the Canadian International Trade Tribunal (CITT).

Our aim is to provide clients with a fair dispute resolution process, respecting Canadians' fundamental right to redress in their dealings with the government. A fair process fosters trust in the integrity of our tax and customs systems, which helps promote voluntary compliance with these systems.

To earn and keep the trust of our clients, we have to have an appeal process that **is** fair and that is also **seen to be** fair. A basic aspect of fairness is ensuring that clients are informed of their rights and how to exercise them. Making sure the process is timely, accessible, and consistent also contributes to its actual and perceived fairness.

At March 31, 2001, over $8 billion in income and GST/HST/excise taxes and more than $45 million in tariff and trade determinations were being formally challenged.

At March 31, 2001, over $8 billion (or about 3% of the revenues the CCRA collects on average each year) in income tax, GST/HST, and excise tax, and more than $45 million in tariff and trade determinations, were being formally challenged. In addition, 4,628 customs and CPP/EI issues were being contested. Put together, this represents some 57,000 individuals and businesses exercising their fundamental right to redress. This statistic is down slightly from previous years due partly to a decrease in audit enforcement activities.

To support and strengthen the application of fairness principles in all CCRA programs, Appeals also co-ordinates the CCRA's Fairness Initiative. This includes overseeing the agency-wide application of legislative provisions for forgiving interest and penalties to clients in certain circumstances (e.g., hardship). Appeals is also responsible for the Voluntary Disclosures Program, which qualifying clients can use to correct past errors or omissions, and to report without penalty their tax, duty, and tariff obligations.

Business Line Spending

Appeals has an organizational structure intentionally separate and distinct from all other lines of business to enhance its impartiality. It is also the CCRA's smallest business line representing 2.3% of the total CCRA budget. In 2000-2001, its actual spending was $71 million, or some $7 million less than forecast (see Exhibit 1). Difficulty in staffing, including an inability to attract all needed human resources on a timely basis—9.3% fewer employees than planned —accounted for much of the spending shortfall.

Exhibit 1: Business Line Spending

Appeals	1998-1999	1999-2000	Percentage Increase	2000-2001	Percentage Increase
Planned Spending[1] ($000)	62,328	67,020	7.5%	68,332	2.0%
Allocation of Authorities[2] ($000)	66,928	73,848	10.3%	78,388	6.1%
Actual Spending ($000)	64,083	69,008	3.2%	70,909	2.9%
Planned FTEs	1,218	1,280	5.1%	1,272	-0.6%
Total FTE Authorities	1,247	1,310	5.1%	1,217	-7.1%
Actual Number of FTEs	1,082	1,123	3.8%	1,098	-2.2%

[1] Main estimates
[2] Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C on page 2-163.

Exhibit 2: Appeals Performance Report Card

APPEALS			
Transparent, accessible, timely, and consistent redress mechanisms promote fair and impartial treatment	■ ●	• Clients are aware of and are provided with sufficient information on their rights to redress • Improvements needed in providing information on case status and audit working papers pertaining to contested assessments • Disputes have not been handled expeditiously • The majority of our income tax and GST/HST/excise clients agree with the outcome of our redress system	2-104 2-104 2-105 2-108
Handling of fairness provisions is consistently applied across programs and regions	■ ●	• Appeals Branch is the functional lead for fairness across all business lines within the CCRA • Appeals Branch's share in waiving or cancelling interest and penalties under the fairness provisions amounted to approximately $25 million in 2000-2001 (an estimated $230 million agency-wide) • Guidelines for the application of fairness provisions are in place across business lines to help ensure consistency in decision making • Next steps include introducing systematic quality monitoring in 2001-2002 which will allow us to confirm the actual levels of consistency for future reporting	2-101 2-26 2-110 2-110
Risk management of dispute and litigation issues is effective	■ ●	• The vast majority of objections are resolved administratively without resorting to litigation; monitoring of consistency of case decisions on non-litigation (i.e., non-complex) files needs more rigour • Court proceedings are efficiently managed, and proposals for legislative changes are introduced when problem areas are identified	2-111 2-112
Knowledgeable and skilled workforce in the right place at the right time	■ ●	• Continuing challenge in recruitment and retention	2-113
Fairness principles are applied and integrated across all programs	■ ●	• Results achieved against the 7-Point Plan for Fairness • Levels of voluntary disclosures have continued to increase with related assessments having increased by an estimated 42% over the prior year	2-114 2-114

Business Line Spending

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Exhibit 2: Appeals Performance Report Card

APPEALS

Expected outcome – Canadians receive an impartial and timely review of contested decisions through our redress system

ANTICIPATED RESULTS	Our ratings	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Managing the Compliance Continuum			
Transparent, accessible, timely, and consistent redress mechanisms promote fair and impartial treatment	■ ●	• Clients are aware of and are provided with sufficient information on their rights to redress	2-104
		• Improvements needed in providing information on case status and audit working papers pertaining to contested assessments	2-104
		• Disputes have not been handled expeditiously	2-105
		• The majority of our income tax and GST/HST/excise clients agree with the outcome of our redress system	2-108
Handling of fairness provisions is consistently applied across programs and regions	●	• Appeals Branch is the functional lead for fairness across all business lines within the CCRA	2-101
		• Appeals Branch's share in waiving or cancelling interest and penalties under the fairness provisions amounted to approximately $25 million in 2000-2001 (an estimated $210 million agency-wide)	2-26
		• Guidelines for the application of fairness provisions are in place across business lines to help ensure consistency in decision making	2-110
		• Next steps include introducing systematic quality monitoring in 2001-2002 which will allow us to confirm the actual levels of consistency for future reporting	2-110
Risk management of dispute and litigation issues is effective	●	• The vast majority of objections are resolved administratively without resorting to litigation; monitoring of consistency of case decisions on non-litigation (i.e., non-complex) files needs more rigour	2-111
		• Court proceedings are efficiently managed, and proposals for legislative changes are introduced when problem areas are identified	2-112
Knowledgeable and skilled workforce in the right place at the right time		• Continuing challenge in recruitment and retention	2-113
Innovating for the Future Year 1 Results			
Fairness principles are applied and integrated across all programs		• Results achieved against the 7-Point Plan for Fairness	2-114
		• Levels of voluntary disclosures have continued to increase with related assessments having increased by an estimated 42% over the prior year	2-114

Evaluating Our *Overall Performance*

In the performance report card (Exhibit 2) we evaluate the Appeals business line performance for 2000-2001 against our five anticipated results in support of our expected outcome. Ratings are provided for each anticipated result and show whether our performance fully met, largely met, or fell short of the target. A separate rating is provided on the quality of the information we used as a basis for the assessment.

Overall, we believe that we have mostly met our expected outcome—*Canadians receive an impartial and timely review of contested decisions through our redress system*, but not with regard to timeliness. While, on balance, our performance supports the CCRA's efforts to **manage the compliance continuum**, we recognize that we need to:

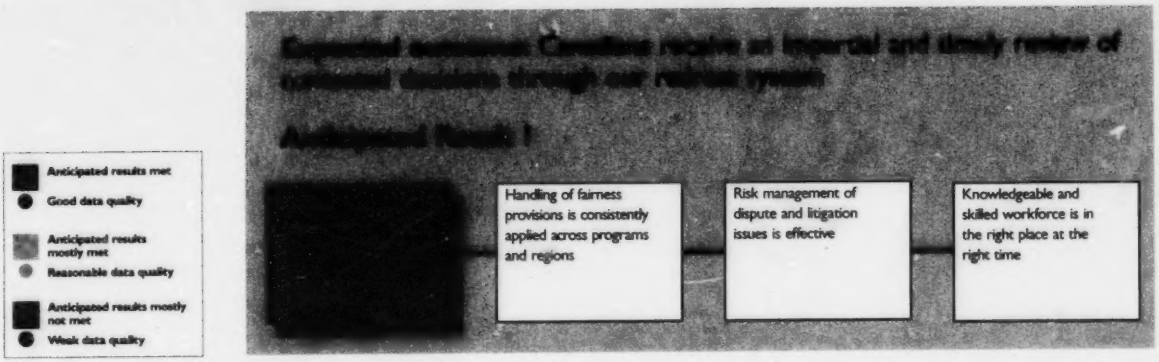
- significantly improve the timeliness of the dispute resolution process; and
- set clear targets for all Appeals programs that go beyond year-over-year comparisons and entrench them into our performance measurement framework and service standards, where appropriate.

Our performance also supports the CCRA's efforts to **innovate for the future** by implementing, as scheduled, commitments from the 7-Point Plan for Fairness and by increasing Voluntary Disclosures Program assessments by an estimated 42%.

Our performance ratings are largely based on good data quality derived from the Appeals Information System, as well as from a 1998 major client survey.

We identify our plans to address needed improvements in "The Road Ahead," at the end of this chapter.

Discussing Our *Performance*



Conclusion

The dispute resolution process is for the most part transparent, accessible, and consistent, but not timely. It is also fair and impartial. As elaborated below, while we have some notable successes, enhancements are needed in several areas and, in one, significant performance gaps need to be addressed.

Highlights

Transparent, accessible, and consistent process – We expect to inform 100% of our clients of their rights to redress and how to access Appeals services. We met this expectation by providing this information to **all** clients who received decisions or assessments. To further strengthen the **transparency** of the process, Appeals also completed a pilot project to inform clients better by writing to them on the status of their dispute within the first 30 days after disputes are filed. This became a national standard in April 2001. However, improvements are needed to provide clients with timely information on the status of their files throughout the dispute resolution process.

Periodic surveys of client satisfaction on the quality of Appeals services provide further indication of whether the information we provide adequately helps clients **access** our services. Our last client survey in 1998 dealt with handling disputes related to income tax, GST/HST, excise tax, CPP, EI, and adjudications, but did not include trade administration issues (since they were not part of Appeals at that time). The survey revealed that:

- 85% of clients for these areas were satisfied with the ease of filing a dispute;
- 78% were satisfied with the courtesy of staff; and
- 64% were satisfied with the impartiality of the officer.

However, barely half were satisfied with the cost of the process. There are no direct costs for filing a dispute, but limited consultation following the 1998 survey revealed concerns about the perceived high opportunity cost associated with a lengthy Appeals process. A follow-up survey in 2002-2003 will include more detailed questions on the cost issue to better understand these concerns. The survey will be expanded to also deal with the Trade Administration area.

To enhance **consistency** and facilitate access to redress in customs and excise disputes, we sought legislative changes to the *Customs Act* and the *Excise Act*—similar to those in the *Income Tax Act*—that would provide administrative procedures to resolve disputes in the first instance without having to go to the courts each time. Assuming the proposed legislation is passed by Parliament, we will evaluate the impact on client access and costs.

Timely process – Our objective is to handle disputes as expeditiously as possible. Our key indicator of timely redress mechanisms is the average processing time it takes for Appeals to resolve cases for matters under our control (that is, in workable status—information is available for an Appeals officer to conduct his or her review of the particular case). Over the last three years we have worked to reduce the time needed to resolve a dispute in workable status, but it still remains high (see Exhibit 3). It can take up to several years to resolve complex cases.

Exhibit 3: Processing Times in Average Number of Calendar Days[1] for Disputes in Workable Status

Program	1998-1999	1999-2000	2000-2001	Decrease in Processing Time
Income Tax (TC)[2]	311	155	119	23%
Income Tax (TSO)[2]	255	244	226	7%
GST/HST/Excise	296	245	237	3%
Trade Administration	203	236	209	11%
Adjudications	159	188	170	10%
CPP/EI	141	144	148	(-3%)[3]

[1] Processing time means the average number of calendar days between the date of mailing of the *Notice of Objection* and the date the client was notified of a final CCRA decision, excluding the number of days the file was in non-workable status.

[2] Income Tax is split into tax centres (TCs) and tax services offices (TSOs) to reflect that differences in complexity of files—tax centres deal with larger volumes and less complex issues than tax services offices.

[3] The slight increase in processing times in CPP/EI was due to a combination of factors, including the increased use of representatives by appellants.

Appeals

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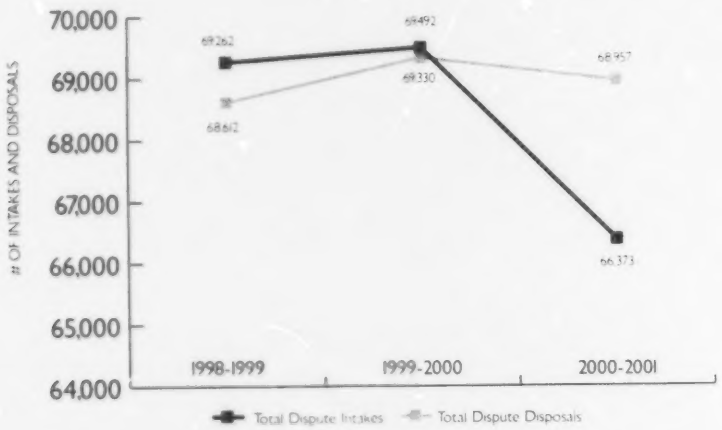
3. The slight increase in processing times in CPP/EI was due to a combination of factors, including the increased use of representatives by appellants.

In 2000-2001, we resolved more disputes (68,957) than we received (66,373), reducing our inventory to 56,688 files (see Exhibits 4 and 5). We did not significantly reduce our inventory due partly to the complexity of a significant number of cases, combined with the difficulty of forecasting workloads and matching them with appropriate resources. To improve our turnaround times, we have been working to optimize our resources by redeploying workloads within and between regions. In addition, we are working to determine whether complexity factors can be established for different types of workloads. This would allow us to allocate more effectively the required financial and human resources to more efficiently process and improve timeliness for all types of workloads.

Exhibit 4: Dispute Intakes and Disposals*



* Total numbers include workable and non-workable files. See Schedule D: Glossary on page 2-168.

As Exhibit 5 illustrates, the income tax inventory in 2000-2001 is still higher than in 1998-1999 and represents the bulk of the total inventory.

Exhibit 5: Dispute Inventory*

Program	1998-1999	1999-2000	2000-2001
Income Tax	41,446	43,988	42,798
GST/HST/Excise	4,113	3,847	3,657
CPP/EI	2,328	2,377	2,067
Adjudications	2,957	2,685	2,563
Trade Administration	8,308	6,400	5,603
Total	59,152	59,297	56,688

* Totals include both workable and non-workable files. See Schedule D: Glossary on page 2-168.

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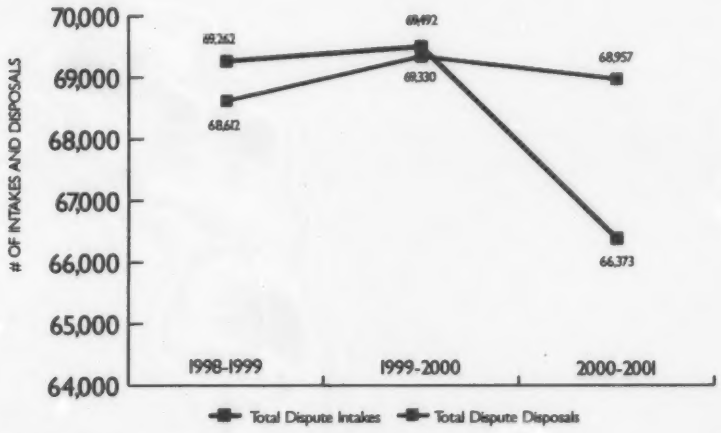

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Total	59,152	59,397	56,688

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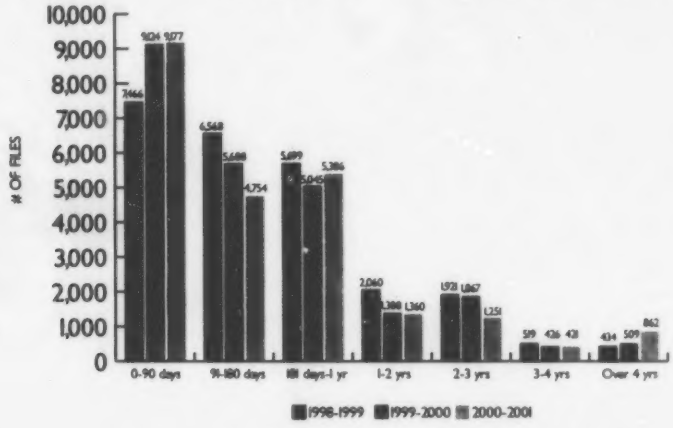
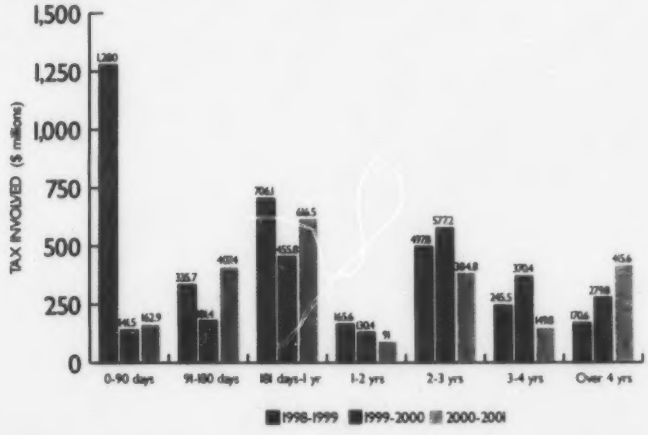
As shown in Exhibit 6, the age of our case load is an issue. Most of the files in the dispute inventory are in the first three age categories. The last category (over 4 years) has increased over the last three years. Over the past three years, the number of workable files represented on average 40% of the total inventory (56,688), and the tax dollars involved in both workable and non-workable files have increased by just over $2 billion since 1998-1999.

Exhibit 6: Dispute Inventory by Age – Number of Workable Files



The dollar value of non-workable files has also increased substantially over the last three years, particularly in the last three age categories. It now constitutes 73% ($6.1 billion) of total tax dollars involved, up from 53% ($3.8 billion) in 1998-1999. As part of our action plan to improve timeliness, we will also address this element.

Exhibit 7: Dispute Inventory by Age – Tax Dollars Involved for Workable Files



Overall, **the dispute resolution process is fair and impartial**. One performance indicator is the number of disputes that the CCRA resolves in favour of the client either in whole or in part (see Exhibit 8).

However, clients may still disagree with a CCRA decision but decide not to appeal to the courts to avoid incurring costs. Another indicator is that the majority of our clients (a minimum of 69% for the income tax and GST/HST/excise programs over the last three years) agreed with the resolution of their disputes. These represent the vast majority of disputes. Furthermore, in about 50% of income tax disputes reviewed, clients were allowed in part or in full the issues in dispute. In addition, of the 68,957 disputes completed, only 7.8% were pursued to the courts (see Exhibit 9).

Exhibit 8: Percentage of Disputes Resolved

Allowed in full – the client is allowed 100% of the issues in dispute
Allowed in part – the client is allowed a portion of the issues in dispute
Confirmed – the client is not successful in any of the issues in dispute
Other – the client filed a late or invalid objection

Program	1998-1999		1999-2000		2000-2001	
	No.	%	No.	%	No.	%
Income Tax						
Allowed in full	13,880	28%	165,672	32%	15,235	31%
Allowed in part	9,685	19%	9,279	19%	9,504	19%
Confirmed	17,699	36%	15,109	31%	15,944	32%
Other	8,527	17%	8,750	18%	8,764	18%
Total	49,791	100%	48,810	100%	49,447	100%
GST/HST/excise[1]						
Allowed in full	885	21%	714	15%	759	17%
Allowed in part	1,044	24%	1,096	23%	1,182	26%
Confirmed	1,650	39%	2,356	49%	1,840	41%
Other	702	16%	605	13%	730	16%
Total	4,281	100%	4,771	100%	4,511	100%
CPP/EI[2]	N/A		N/A		N/A	
Adjudications						
Allowed in full	743	20%	871	24%	627	19%
Allowed in part	742	20%	768	21%	819	24%
Confirmed	2,150	60%	1,999	55%	1,926	57%
Total	3,635	100%	3,638	100%	3,372	100%
Trade Administration						
Allowed in full	1,915	41%	3,244	54%	2,501	51%
Allowed in part	515	11%	759	12%	672	14%
Confirmed	1,630	35%	1,425	24%	1,193	25%
Cancellations, errors	612	13%	617	10%	508	10%
Total	4,672	100%	6,045	100%	4,874	100%

[1] Percentages for GST/HST excise disputes are lower because clients often lack documentation to support their case.
[2] These types of statistics are not captured for CPP/EI because they could be misleading due to the number and relationship of the various parties (e.g. employees, employers) that are involved.

However, clients may still disagree with a CCRA decision but decide not to appeal to the courts to avoid incurring costs. Another indicator is that the majority of our clients (a minimum of 60% for the income tax and GST/HST/excise programs over the last three years) agreed with the resolution of their disputes. These represent the vast majority of disputes. Furthermore, in about 50% of income tax disputes reviewed, clients were allowed in part or in full the issues in dispute. In addition, of the 68,957 disputes completed, only 7.8% were pursued to the courts (see Exhibit 9).

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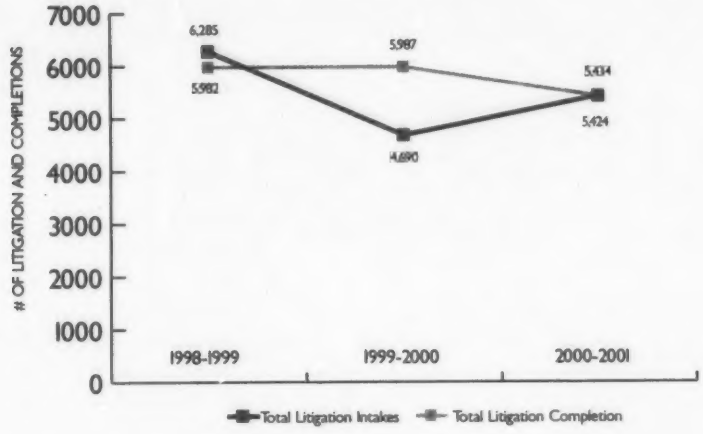
Allowed in part – the client is allowed a portion of the issues in dispute
Confirmed – the client is not successful in any of the issues in dispute
Other – the client filed a late or invalid objection

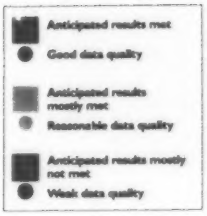
Program	1998-1999		1999-2000		2000-2001	
	No.		No.		No.	
Income Tax						
Allowed in full	13,880	28%	16,672	32%	15,235	31%
Allowed in part	9,685	19%	9,279	19%	9,504	19%
Confirmed	17,699	36%	15,109	31%	15,944	32%
Other	8,527	17%	8,750	18%	8,764	18%
Total	49,791	100%	48,810	100%	49,447	100%
GST/HST/excise[1]						
Allowed in full	885	21%	714	15%	759	17%
Allowed in part	1,044	24%	1,096	23%	1,182	26%
Confirmed	1,650	39%	2,356	49%	1,840	41%
Other	702	16%	605	13%	730	16%
Total	4,281	100%	4,771	100%	4,511	100%
CPP/EI[2]	N/A		N/A		N/A	
Adjudications						
Allowed in full	743	20%	871	24%	627	19%
Allowed in part	742	20%	768	21%	819	24%
Confirmed	2,150	60%	1,999	55%	1,926	57%
Total	3,635	100%	3,638	100%	3,372	100%
Trade Administration						
Allowed in full	1,915	41%	3,244	54%	2,501	51%
Allowed in part	515	11%	759	12%	672	14%
Confirmed	1,630	35%	1,425	24%	1,193	25%
Cancellations, errors	612	13%	617	10%	508	10%
Total	4,672	100%	6,045	100%	4,874	100%

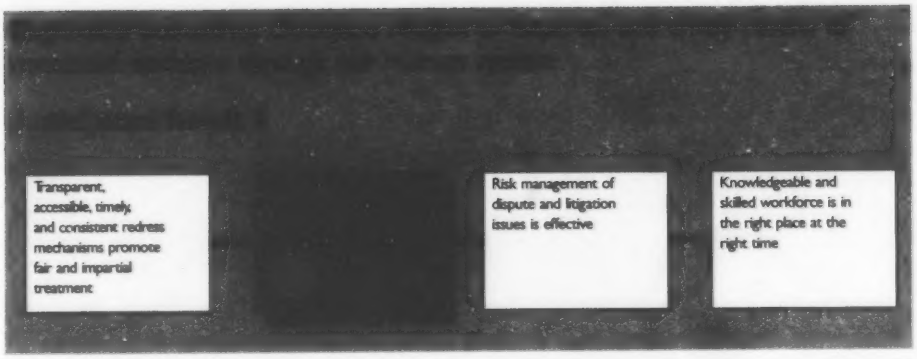
[1] Percentages for GST/HST/excise disputes are lower because clients often lack documentation to support their case.

[2] These types of statistics are not captured for CPP/EI because they could be misleading due to the number and relationship of the various parties (e.g., employees, employers) that are involved.

Exhibit 9: Litigation Intakes and Completion







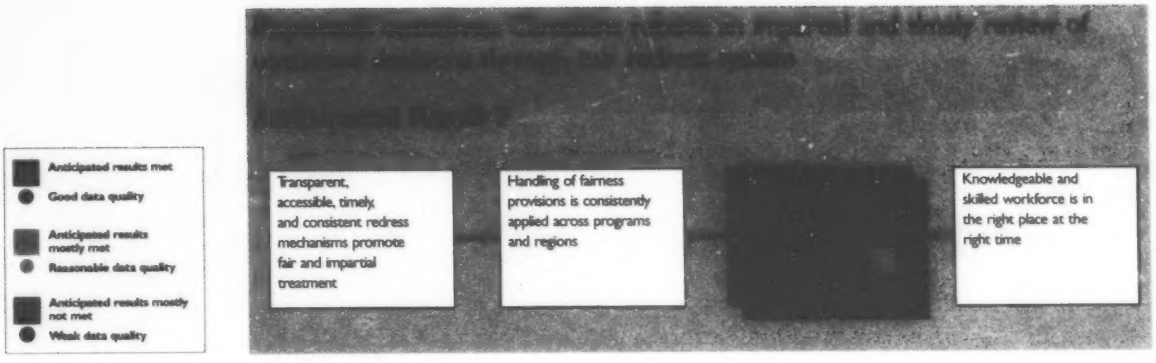
Conclusion

Guidelines for the application of fairness provisions are in place across all business lines, to help ensure consistency in decision-making. Introducing systematic quality monitoring in 2001-2002 will allow us to confirm the actual levels of consistency for future reporting.

Highlights

Managing fairness provisions has also become an important aspect of CCRA operations, as the number of requests has grown exponentially to 71,000 annually since the provisions were introduced in 1991. Relief was provided in over 47,000 of these cases; penalties and interest were waived automatically in another 1.9 million cases. The total value of interest and penalties forgiven (including waivers) in 2000-2001 amounted to an estimated $210 million agency-wide. We are undertaking a cost analysis of the fairness provisions to better understand the funding needs for affordable service delivery. As noted in the chapter on Tax Services, we met our service standard to process fairness requests related to Accounts Receivable and Trust Accounts programs within four to six weeks 91% of the time, thereby exceeding our target of 90%.

Appeals



Conclusion

Our risk management of dispute and litigation issues is largely effective. To better identify and deal with the risk elements relating to the issues under dispute (e.g., amounts in dispute, impacts), in 2001-2002 we will implement a risk management framework that includes an assessment of business activities from a risk evaluation management perspective. In addition, we will introduce systematic quality monitoring in 2001-2002 that will enable Appeals to better assess whether it is achieving sufficient levels of consistency in case decisions.

Highlights

We have maintained a relatively constant year-over-year performance. More than 90% of tax disputes and 99% of customs issues are resolved administratively without resorting to the courts (see Exhibit 10). About 50% of tax appeals that are filed either do not proceed to court or are settled before a hearing, compared to 56% the year before.

Exhibit 10: Administrative Resolution Rates

Dispute Type	1999-2000	2000-2001
Income tax assessments and reassessments	95%	94%
GST/HST/excise tax assessments and reassessments	90%	90%
Tax benefits eligibility	98%	97%
Trade matters (e.g., tariff classifications, valuations, and origin determinations)	99%	99%
Customs seizures and ascertained forfeitures	99%	99%
Employment Insurance benefits	73%	75%
Canada Pension Plan contributions	82%	71%

In this exhibit, tax benefit eligibility is also included in income tax assessment and reassessment rates.
The reason for the significant change in the CPP program is due to the small number of disputes. A decrease of a few clients proceeding to court could translate into a significant percentage decrease.

Litigation – Of appeals that proceed to court, about 65% are decided in favour of the Crown, compared to 68% in 1999-2000. We expect there will always be cases that will be ruled against the Crown, which supports Appeals' impartiality. However, we expect the majority of cases will be decided in favour of the Crown. An indicator of our effectiveness in risk management is the identification of required legislative changes, particularly following our review of the outcomes of court decisions against the Crown. We consult with the departments of Justice and Finance on appropriate follow-up. Proposed legislative changes to income tax enacted in 2000 and 2001 concerned: the clergy residence deduction; the flow-through share investment tax credit; simultaneous control; the medical expense tax credit; tax on split income; fair market value of undivided interest; and the Canadian exploration expense.

Costs and risks in our work to assist the Department of Justice in court litigation and at the Canadian International Trade Tribunal are largely outside our control. The cost of retaining expert witnesses to defend the Crown's position in court appeals is an increasingly difficult challenge affecting our overall ability to manage risk. These costs have increased from $37,000 in 1995-1996 to about $2.5 million in 2000-2001. To cover them, we have had to divert resources from other areas, including the processing of income tax disputes.

Non-litigation – For cases that do not proceed to court, our performance is impacted by the inherent challenges in forecasting the intensity and complexity of workloads. With this in mind, the quality of decision making can be improved by instituting a risk management framework expanded to include an assessment of business activities from a risk evaluation management perspective for all of our case workload. In addition, the introduction of systematic quality monitoring in 2001-2002 will enable Appeals to better assess whether sufficient levels of consistency are being achieved in case decisions.

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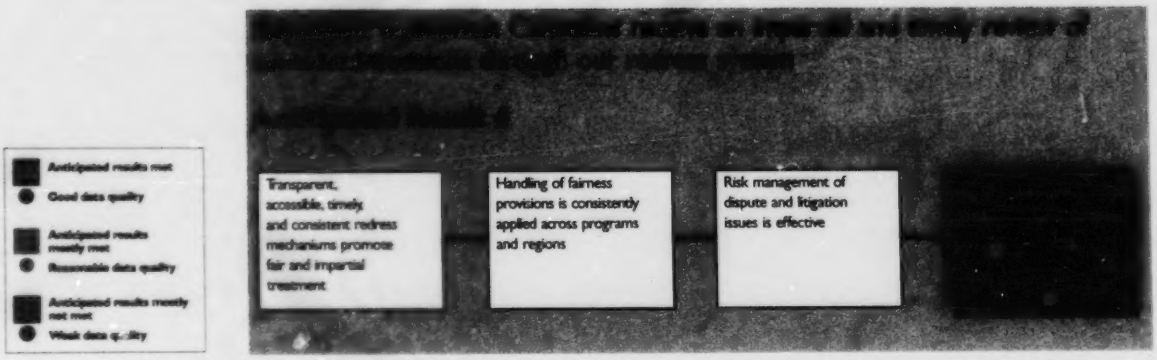


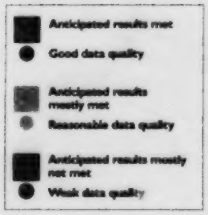
Conclusion

Overall, we mostly met expectations in this area. We are striving to address the challenges inherent in having a knowledgeable and skilled workforce in place at the right time, particularly in the areas of income tax and GST/HST/excise.

Highlights

We determine the adequacy of the knowledge and skill level of our workforce in Appeals by gauging whether employees have the competencies that our file complexities require, and whether the organization is successfully recruiting and retaining sufficient numbers of people with those competencies. Management's view is that, historically, staff recruitment and retention in Appeals has been a major challenge (especially in the income tax and GST/HST/excise programs) because of the Branch's relatively small size and limited career progression opportunities, as well as competition from other functions and the private sector for audit expertise. Because of this, field offices are frequently forced to operate with fewer staff than funding would allow.

During 2001-2002, we were unable to staff at planned levels, marking a deficiency of about 10% in resources. This has contributed to the aging of inventories. In co-operation with the regions, we modified our approach to forecasting regional resource requirements to allow for more flexibility in distributing the resources needed across workloads and regions.



Conclusion
We moved forward as scheduled in implementing the Fairness Initiative to support the **application of fairness principles** in all programs.

Highlights

Following consultations with citizens and staff, we launched the 7-Point Plan for Fairness in February 1999. It describes the actions to be taken to achieve greater fairness in the CCRA's dealings with Canadians. In 2000-2001, we fulfilled the following commitments made in this plan:

- we issued a revised declaration on the rights of clients;
- we included information on fairness and client rights in a number of CCRA publications;
- we created fairness and client rights Web pages; and
- we improved our reporting on the fairness provisions to Parliament.

The Voluntary Disclosures Program continues to grow as it is promoted—the number of voluntary disclosures increased from 3,077 in 1999-2000 to 3,432 in 2000-2001, with related assessments increased by an estimated 42% (from an estimated $101 million in 1999-2000 to an estimated $143 million in 2000-2001). Last June, the CCRA announced measures that allow individuals to seek anonymous advice and information to help them prepare for a voluntary disclosure.

The Road *Ahead*

In light of the above discussion of our performance, we will undertake in 2001-2002 the following to improve our performance:

Planned Results	Related Activities	Targeted Completion Dates
• Improved timeliness of dispute processing	Establish multi-year target related to the timeliness of dispute processing	Spring 2002
	Implement a quality-monitoring program	Spring 2002
	Implement a training framework	Summer 2002
• Better information to identify areas for improvement	Conduct Appeals Client Survey	2002-2003 and every four years thereafter
• Improved accessibility to the redress process	Assess the feasibility of Internet filing of notices of objection	Winter 2001
• Enhanced quality of decisions	Implement a risk management framework	Spring 2002
• Better assurance that legislative provisions are applied consistently	Implement the Fairness Provisions Improvement Strategy, including a quality monitoring program	2002-2003

We anticipate that the quality monitoring program, supported with appropriate training, will help improve the timeliness of the dispute resolution process. In addition, clear targets for all Appeals programs—integrated into our performance measurement framework and corresponding, where appropriate, to published service standards—will encourage further improvements in timeliness, as well as strengthen our capacity to ensure the fairness provisions are consistently applied across programs and regions.

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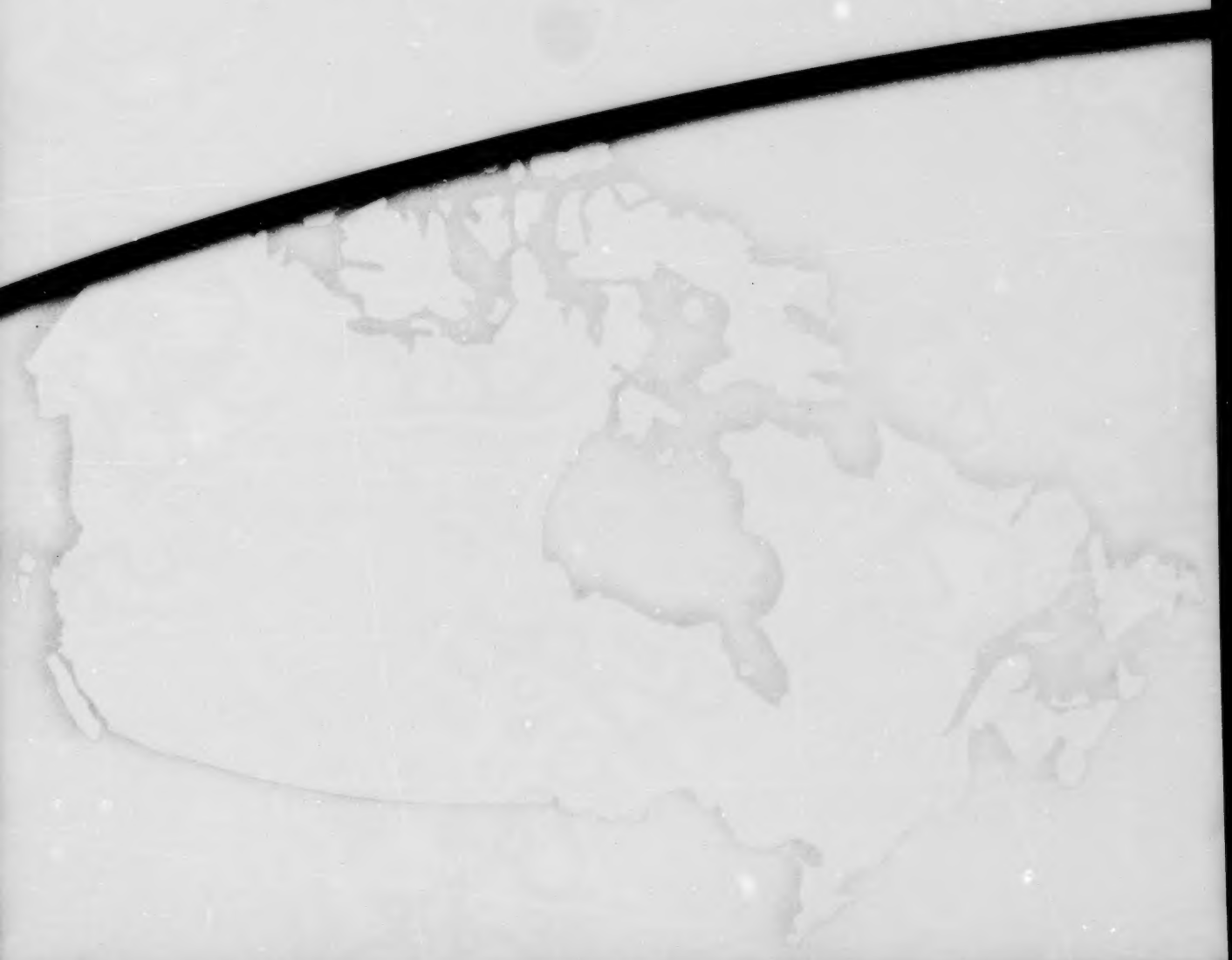
Corporate Management

and Direction



Rating System

■ **Anticipated results met**

● **Rating is based on good data quality** – Performance rating based on management judgement supported by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly met**

● **Rating is based on reasonable data quality** – Performance rating based on management judgement supported, in most cases, by an appropriate level of accurate information (including management estimates) obtained from reliable sources or methods

■ **Anticipated results mostly not met**

● **Rating is based on weak data quality** – Significant gaps in robustness of performance information; performance rating based on management judgement supported by entirely or predominantly qualitative information from informal sources or methods

About Corporate Management and Direction

The Corporate Management and Direction (CMD) business line provides strategic direction and executive oversight in support of all the CCRA's programs and services. Our work guides the development of the infrastructure the CCRA needs for effective program development and delivery, including human and financial resources, information technology, and administrative systems.

Strategic direction and executive oversight are provided through the CCRA's governance regime. This consists of three major components:

- mechanisms through which the Minister of National Revenue discharges responsibility for the overall stewardship of the CCRA and exercises accountability to Parliament;
- the Board of Management and its constituent committees through which advice and decision-making enable the effective day-to-day management of the CCRA's operations; and
- the CCRA's integrated Management Model for Excellence, including planning, decision-making, and accountability regimes and our annual *Corporate Business Plan.*

With the transition from department to agency status, the role of the CMD business line has been enhanced to both take into account the CCRA's new authorities and accountabilities and provide a corporate focal point for the CCRA's modernization agenda, which includes:

- a new management model for excellence;
- a new performance measurement framework based on the Balanced Scorecard;
- improvements in the management of our financial and administrative resources;
- a modern, progressive human resources regime;
- comprehensive, multi-year information technology strategy; and
- efforts to build a new organizational culture.

The objectives and deliverables within the *Corporate Business Plan* are linked to the annual performance agreements for all senior managers.

Business Line Spending

CMD is the CCRA's second largest business line in terms of dollars, with an annual budgetary allocation of over $600M representing 20.2% of the CCRA budget. A significant part of this budget supports information technology (IT), and almost 70% of this is spent in direct support of program and service delivery. Although we are not currently able to fully attribute IT costs and investments within each business line, implementating activity-based costing will eventually enable us to do so.

Exhibit 1: Business Line Spending ($000)

Corporate Management and Direction	1998-1999	1999-2000	Percentage Increase	2000-2001	Percentage Increase
Planned Spending[1] ($000)	490,081	489,884	-0.06%	557,848	13.9%
Allocation of Authorities[2] ($000)	610,302	647,035	6%	690,517	6.7%
Actual Spending ($000)	574,220	623,623	8.6%	628,682	0.8%
Planned FTEs	5,662	5,890	4%	6,661	13.1%
Total FTE Authorities	6,643	6,788	2.2%	7,054	3.9%
Actual Number of FTEs	6,611	6,539	-1.0%	6,486	-1.6%

[1] Main estimates
[2] Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend

Details on our performance against overall authorized spending for the CCRA as approved by Parliament are provided in Table 8 of Schedule C on page 2-163.

Exhibit 2: Corporate Managment and Direction Performance Report Card

CORPORATE MANAGEMENT AND DIRECTION			
Effective governance regime that provides management oversight and leadership		• The CCRA Board of Management brings Canadians' interests and business-like approaches directly into our management processes • Corporate committee structure enables informed decision-making and cohesive management of programs	2-03 2-03
A cultural shift under way and growing that puts decision-making in the hands of managers		• An enhanced management cadre provides leadership in achieving business results and implementing our change agenda • Managers have more decision-making responsibilities; performance agreement regime is evolving toward results-based focus • Employees are aware of the CCRA's values, business priorities, and overall orientation for the future • An adaptive organization promotes learning and embraces best practices	2-04 2-04 2-04 2-04
Modern comptrollership regime that fosters management and service excellence		• Adoption of a management approach that integrates results-based management and modern comptrollership into the heart of business planning and reporting • Improvements in financial management control systems support results-based, responsible spending • Introduction of integrated risk management policy; full implementation over a three-year period • Successful completion of proof of concept in the development of an agency-wide Performance Measurement Framework (Balanced Scorecard) • Strengthened internal audit and program evaluation programs • ISO 9000 certification at selected sites (pilot program)	2-05 2-05 2-05 2-05 2-06 2-06
Leadership in human resources (HR) reforms that is in tune with business objectives		• Values-based HR regime supports our new role as a separate employer • Labour relations framework promotes sound labour union/management relations and results in effective collective bargaining • New resourcing system reduces the time required to staff positions • Performance management regime introduced at all levels to promote effective people management in line with corporate priorities • Dispute resolution system reflects an interest-based approach and reduces conflict in the workplace • Development of a new classification system to respond to our specific workforce needs • Employment equity programs result in a diverse workforce and solid representation of the four designated groups	2-07 2-10 2-08 2-08 2-10 2-08 2-09
Confidentiality of client information is protected		• Confidentiality provisions of the legislation we administer (e.g., *Income Tax Act*) are fully respected	2-01
Canadians' desire for transparency in public administration is addressed		• Improved timeliness in Access to Information and Privacy (ATIP) requests is in line with legislative provisions • Assessment of CCRA performance by the Information Commissioner results in specific program improvements and actions	2-03 2-03
Sound financial and treasury management		• Prudent stewardship of financial resources • Decision-makers are made aware of resources needed to maintain the integrity of our ongoing operations and advance our change agenda • Financial Information Strategy (FIS) is implemented on time and in accordance with government-wide directions • Flexible and cost-effective information systems are in place • Improvements needed in cash management and monitoring systems for certain categories of tax revenues • Sustainable Development (SD) Strategy in place to integrate SD considerations into our decision-making, plans, and activities, and to strengthen environmental stewardship • Legacy costing systems limit capacity to precisely measure cost of our operations within business lines and measure productivity gains	2-35 2-35 2-36 2-36 2-36 2-36 2-37 2-36
Operational excellence and solutions leadership in information technology		• Overall improved accessibility and shorter processing times enable better client service; improvement needed in some systems (corporate income tax (T2) system, scanning) • Increased integration of systems across business lines supports efficiency and cost reduction over the medium and longer term • Capacity to design, build, and maintain large, sophisticated systems is in line with business needs	2-30 2-38 2-39

Business Line Spending

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Actual Spending ($000)	**574,220**	**623,623**	**8.6%**	**628,602**	**0.8%**
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Total FTE Authorities	6,643	6,788	2.2%	7,054	3.9%
Actual Number of FTEs	**6,611**	**6,559**	**-0.8%**	**6,456**	**-1.6%**

[1] Main estimates
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Exhibit 2: Corporate Managment and Direction Performance Report Card

CORPORATE MANAGEMENT and DIRECTION

Expected Outcome: Performance of our business services and operations is maximized through modern and innovative management approaches

Innovating for the Future Year 1 Results

ANTICIPATED RESULTS	Challenge	ACTUAL RESULTS AS DEMONSTRATED BY	Annex pg
Effective governance regime that provides management oversight and leadership	■ ●	• The CCRA's Board of Management brings Canadians' interests and business-like approaches directly into our management processes	2-123
		• Corporate committee structure enables informed decision-making and cohesive management of programs	2-123
A cultural shift under way and growing that puts decision-making in the hands of managers	●	• An enhanced management cadre provides leadership in achieving business results and implementing our change agenda	2-124
		• Managers have more decision-making responsibilities; performance agreement regime is evolving toward results-based focus	2-124
		• Employees are aware of the CCRA's values, business priorities, and overall orientation for the future	2-124
		• An adaptive organization promotes learning and embraces best practices	2-124
Modern comptrollership regime that fosters management and service excellence	■	• Adoption of a management approach that integrates results-based management and modern comptrollership into the heart of business planning and reporting	2-125
		• Improvements in financial management control systems support results-based, responsible spending	2-125
		• Introduction of integrated risk management policy; full implementation over a three-year period	2-125
		• Successful completion of proof of concept in the development of an agency-wide Performance Measurement Framework (Balanced Scorecard)	2-125
		• Strengthened internal audit and program evaluation programs	2-126
		• ISO 9000 certification at selected sites (pilot program)	2-126
Leadership in human resources (HR) reform that is in tune with business objectives	■	• Values-based HR regime supports our new role as a separate employer	2-127
		• Labour relations framework promotes sound labour union/management relations and results in effective collective bargaining	2-130
		• New resourcing system reduces the time required to staff positions	2-128
		• Performance management regime introduced at all levels to promote effective people management in line with corporate priorities	2-128
		• Dispute resolution system reflects an interest-based approach and reduces conflict in the workplace	2-130
		• Development of a new classification system to respond to our specific workforce needs	2-128
		• Employment equity programs result in a diverse workforce and solid representation of the four designated groups	2-129

Managing the Compliance Continuum

Confidentiality of client information is protected	■	• Confidentiality provisions of the legislation we administer (e.g., *Income Tax Act*) are fully respected	2-131
Canadians' desire for transparency in public administration is addressed	■	• Improved timeliness in Access to Information and Privacy (ATIP) requests is in line with legislative provisions	2-133
		• Assessment of CCRA performance by the Information Commissioner results in specific program improvements and actions	2-133
Sound financial and treasury management	●	• Prudent stewardship of financial resources	2-135
		• Decision-makers are made aware of resources needed to maintain the integrity of our ongoing operations and advance our change agenda	2-135
		• Financial Information Strategy (FIS) is implemented on time and in accordance with government-wide directions	2-136
		• Flexible and cost-effective information systems are in place	2-136
		• Improvements needed in cash management and monitoring systems for certain categories of tax revenues	2-136
		• Sustainable Development (SD) Strategy in place to integrate SD considerations into our decision-making, plans, and activities, and to strengthen environmental stewardship	2-137
		• Legacy costing systems limit capacity to precisely measure cost of our operations within business lines and measure productivity gains	2-136
Operational excellence and solutions leadership in information technology	●	• Overall improved accessibility and shorter processing times enable better client service; improvement needed in some systems (corporate income tax (T2) system, scanning)	2-130
		• Increased integration of systems across business lines supports efficiency and cost reduction over the medium and longer term	2-138
		• Capacity to design, build, and maintain large, sophisticated systems is in line with business needs	2-139

Evaluating Our *Performance*

The performance report card (Exhibit 2) provides our evaluation of performance for 2000-2001 against eight anticipated results and our expected outcome:

Performance of our business services and operations is maximized through modern and innovative management approaches—An effective governance and management regime positions the CCRA to achieve substantial gains in client-focused service delivery in line with our unique agenda. To achieve these gains, we know we need to communicate the strategic agenda, empower our employees to deliver on it, and be transparent about the results we are achieving. As a public organization, we also owe it to Canadians to ensure that our financial management information systems and practices are sound and respect the rights of Canadians. Together, these elements provide the platform for maximizing the performance potential of our business lines.

Ratings are provided for each anticipated result and show whether our performance fully met, largely met, or fell short of the target. A separate rating is provided on the quality of the information we used as a basis for the assessment.

As with other business lines, we assess our performance against two themes: **managing the compliance continuum** and **innovating for the future**. Since there is a significant requirement for this business line to focus on successful innovation over a multi-year agenda, we emphasize our performance against the **innovating for the future** theme. Although our performance information is not as robust as desired, on balance we have delivered demonstrable results and progress and are well positioned to achieve our expected outcome. Our performance rating is based on a reasonable level of data quality, including information derived from survey results and Corporate Administrative System (CAS).

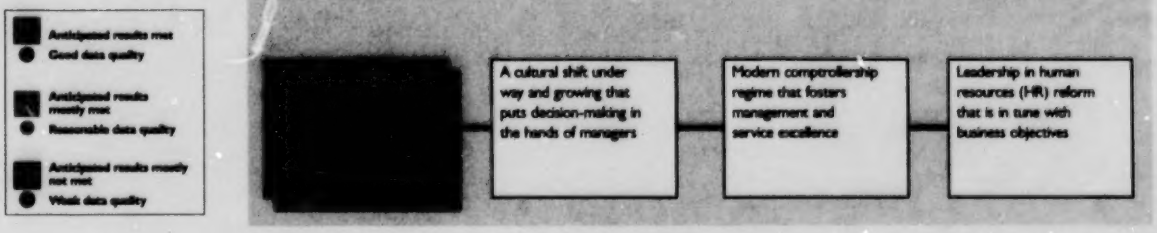
Notable successes – During 2000-2001 we fully implemented the CCRA's new governance structure, which is providing more effective, focused management oversight and leadership in long-term planning and decision-making. Other key activities included:

- developing a comprehensive, integrated management model for excellence, to assess and improve the efficacy of management capacities and practices;
- implementing the framework and key policies and processes for our new human resources regime, including labour relations and staffing;
- launching a fundamental re-examination and renewal of our financial and administrative infrastructures, in part to strengthen the integrity and reliability of human resources information in the CAS; and
- in support of improved service to Canadians, continuing to implement a comprehensive, multi-year information technology strategy.

Areas for improvement – Establishing the foundation for a new corporate culture within our organization to meet the management challenges of the future is arguably our most significant challenge. We made progress in building a stronger, more cohesive and empowered management group with a shared vision and values. In the coming year, we will focus on implementing a modern training, learning, and development regime to support the professional and personal goals of all our employees.

For our core operations, we achieved improvements in the overall management of our access to information and privacy program, resulting in a significant reduction (approximately 57%) in processing times for access and privacy requests. However, workload has increased dramatically, and further service improvements will only be possible with additional incremental funding.

Discussing Our *Performance*



Conclusion

We believe we have met expectations to provide an effective governance regime that provides management oversight and leadership.

Highlights

The CCRA has benefited significantly from the new governance regime provided for in our enabling legislation, which supports modern and innovative management to improve the performance of our programs and services. A defining feature is the relationship between the legislated roles and responsibilities of the Minister, the Commissioner, and the newly created Board of Management. This new working dynamic has strengthened the accountability of the CCRA to Parliament and to all Canadians. The Board of Management in particular has brought executive oversight and leadership to the formulation of the policies and management frameworks needed to take full advantage of the CCRA's unique structure and authorities.

In 2000-2001, the Board of Management provided strategic direction and oversight in policies and management frameworks, approving over 100 streamlined and agency-tailored policies relating to human resources, information technology, and finance and administration, as well as key corporate documents such as the CCRA's 2001-2002 to 2003-2004 *Corporate Business Plan*, the *Report on Plans and Priorities*, and the *Planning, Reporting and Accountability Structure*.

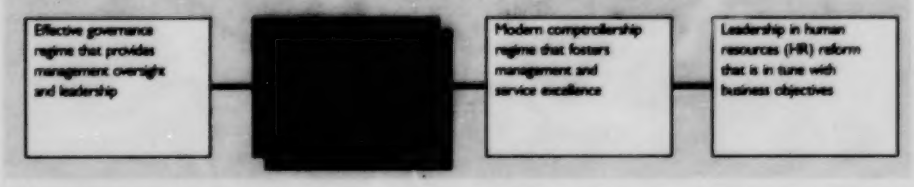
To strengthen overall governance, we established a corporate committee structure to ensure increased rigour and discipline in the management of our business. To ensure clarity in the mandate and roles of these committees, we implemented a number of enhancements to the structure that included developing a comprehensive annual plan and protocols to clarify the operation of the committees.

The CCRA is also uniquely served by the active support of the CCRA's Legal Services personnel. They provide corporate legal counsel and advisory services for the CCRA's business lines, mainly on matters arising in the administration of the CCRA's program statutes and regulations and other laws that impact on CCRA programs. Legal Services operates under a longstanding mandate arrangement with the federal department of Justice. The Services are under the direct management of the CCRA Chief Counsel who acts as the Commissioner's delegate for the legal aspects of CCRA operations and policies, and also acts on behalf of the Deputy Attorney General of Canada.

Legal Services is committed to a service that is effective, courteous, helpful, business-focused, and above all responsive. The service is now more integrated with CCRA operations than ever before as lawyers are engaged with most initiatives early and on an on-going basis. Improved communications tools and the development of client service teams enable lawyers to maintain close contact with officials and to be more easily accessible to CCRA officials across the country. The teams are also linked to the larger Justice Service to ensure a co-ordinated approach to legal issues across Canada.

Expected outcome: Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated Result 2



Conclusion

We believe we have mostly met expectations to begin the cultural shift that puts decision-making in the hands of managers

Highlights

A modern, vibrant corporate culture is essential to support the effectiveness of our organizational structure and new authorities and flexibilities. This culture must embody a common vision for the future and a set of core values that resonate with managers and employees. It must offer empowerment and development opportunities, as well as develop skills and reward good performance. In 2000-2001, we built the necessary capacities to achieve and sustain this cultural transformation into two key management tools—the Management Model for Excellence and the Balanced Scorecard.

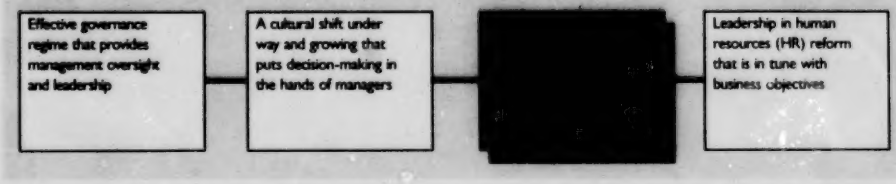
In addition, we created a stronger management community with a common commitment to service excellence. The Board of Management approved the expansion of our executive cadre with the creation of a senior management (SM) level and laid the foundation for establishing a new management group. We expect to fully implement this latter group of about 3,000 employees, representing almost 7% of our workforce, in 2001-2002.

Our new management cadre has more decision-making authority, and with that, a stronger accountability framework within which to work. As of 2000, over 500 annual performance agreements with executives and senior managers are in place and clearly state their commitments, and the deliverables they are responsible for, that support the 2000-2001 to 2002-2003 *Corporate Business Plan*. Employees are also more aware of the CCRA's values, business priorities, and overall orientation for the future.

Finally, in support of our learning, development, and training strategies, we established a new Leadership Program, a Learning Council, and a Learning Plan.

Expected outcome: Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated Result 3



Conclusion

We believe we have met expectations for progress in developing a modern comptrollership regime that fosters management and service excellence.

Highlights

The CCRA has met expectations for progress in this area. In 2000-2001, we developed an integrated management framework—the Management Model for Excellence. When fully implemented by 2003-2004, it will reflect all of the elements of modern comptrollership, comprising strategic planning, performance reporting, accountability for results, financial management, and risk management. Supporting elements are already in place, including a strategic planning process, senior-level decision-making structure, an accountability regime, annual performance agreements, and the internal audit and evaluation processes. In addition, we have improved the cornerstone of the management model, our *Corporate Business Plan*, making it a more focused and relevant document, and supporting its internal dissemination with stronger communications.

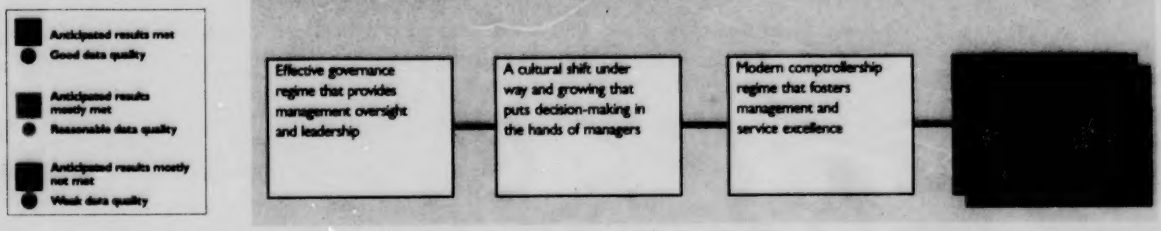
A key area requiring sustained attention is our capacity to produce accurate, relevant, and timely performance information for both planning and accountability purposes. We are building a corporate performance measurement framework based on the Balanced Scorecard (BSC) method, that will fundamentally alter how we measure and demonstrate our performance. It will provide a common framework for presenting a timely picture of our programs, operations, and performance, as well as enhance the transparency and comprehensiveness of public reporting on our management and business processes and results. Implementation will begin in 2002-2003.

The CCRA also developed a revised policy on integrated risk management in line with the government-wide policy released by Treasury Board. It is now being implemented at all levels within the CCRA.

Our corporate review program was instrumental in improving the effectiveness of management and administrative controls and governance processes. Our program is linked to our strategic and planning process to ensure that the highest priority information needs of senior management are met and significant risks are identified and addressed. In 2000-2001, specific reviews were undertaken to assess, among others, the new human resources regime, the Corporate Administrative System (CAS) and the Financial Accounting System. As well, evaluation studies were used to inform and improve the management capacity through ISO 9000 and the Customs performance projects. However, although internal audit and program evaluation provided a value-added service, improvements are needed to better position the corporate review function to support management and service excellence.

Expected outcome: Performance of our business services and operations is maximized through modern and innovative management approaches

Anticipated Result 4



Conclusion

We believe we have met expectations for demonstrating leadership in human resources reform that is in tune with business objectives.

Highlights

The move to agency status has meant profound changes for the management of our human resources. A key expectation for the CCRA is to have in place an effective, Agency-tailored, separate employer-based human resources management regime. This is to provide better support to our business lines and address major challenges such as an unduly complex, outdated, rule-bound, and inefficient HR management framework, the recruitment and retention of employees with the key skills that the CCRA needs, weak employee recourse mechanisms, and a lack of support for employee career management.

In 2000-2001, year one of a multi-year program of HR reform and renewal, we focused on core HR functions impacted by legislative changes and separate employer status. These are staffing, recourse, and labour relations. Overall, we met expected results in this area, including the design, development, and installation of policies, processes, and frameworks needed to ensure the continuation of HR services that were previously provided by central agencies.

However, accurate, reliable HR data is essential for all HR functions, and this issue remains one of concern. Problems encountered to date in cleaning up former information systems and re-populating the CAS data base limit the degree of accuracy and precision that can be applied in carrying out demographic studies and trend analyses. Results of the CAS data integrity audit conducted in 1999-2000 highlighted systemic and procedural deficiencies that corrupted data and caused problems for CAS data users. In 2001-2002, significant efforts and resources will be devoted to correcting the problems as well as enhancing the system itself.

Staffing and human resources management

In becoming a separate employer, we put in place a transitional staffing program. A major challenge in 2000-2001 was working with existing processes under the *Public Service Employment Act* and interim processes in our transitional program. During this transition year over 800 managers were trained and received delegated staffing authority. In addition, 250 staffing advisors were trained in the new Agency Staffing Program. However, we made substantial progress laying the foundation for a new competency-based staffing program. We developed a modern, progressive classification system—the Agency Classification System—to meet our future needs, but significant implementation challenges lie ahead—similar to those being experienced with the Universal Classification System in the broader Public Service. We also established a performance management accountability framework linked to effective people management, to help build and sustain a cohesive, empowered management community. In 2000-2001, with the implementation of the new Performance Management Program, approximately 90% of managers received goals and performance objectives. Annual performance agreements for senior managers are now linked to key corporate objectives, which include effective people management. Pay-at-risk for executives is based on their achievement of specific goals linked to the corporate plan. The results for the first cycle will be available in fall 2001. We also updated a number of policies (e.g., ethics and values, discipline, and gifts, hospitality, and other benefits) to ensure that these focused on promoting ethical behaviour.

One of the key components of our new staffing regime is a yearly plan of staffing activities. The staffing plan establishes links with our Employment Equity and Official Languages objectives to create a more integrated process. This process allowed us to forecast 24,338 staffing transactions, to plan for and to develop strategies to better address the CCRA's hiring demands. Under our former HR regime, staffing time averaged 166 days within the Public Service and 138 days for an external recruitment, consuming approximately 150 hours of a manager's time. Given that we undertake approximately 30,000 staffing actions annually, this created serious inefficiencies. Delays in getting "the right people in the right place at the right time" impaired our ability to attract and keep employees with the skills and experience levels needed. In 2000-2001, we implemented a resourcing system that streamlined internal staffing processes in certain areas by 30%. We were successful in tailoring new staffing approaches to significantly improve our capacity to deliver efficient services. For example, traditional seasonal hiring of 10,000 workers was conducted through lengthy annual selection processes. We can now rehire experienced workers based on past performance, hence significantly reducing management and HR efforts. It is anticipated that further improvements will be possible when our competencies and pre-qualified pools are fully operational.

As noted in other business lines, significant challenges still remain in realizing the full benefits of this more flexible system. Workloads within the compensation function have grown significantly over the past year. Over the past three years, the CCRA's compensation staff have processed on average 40% more pay transactions per employee than the average for the Public Service. High turnover of staff in this area is of continued concern. Recruitment and training strategies are being developed to mitigate the problems and ensure delivery of HR services. Measures must also be taken to ensure that there are sufficient numbers of qualified staff, especially HR professionals, to help manage cultural change and provide value-added services to clients.

Corporate Management *and Direction*

The CCRA remains committed to the principles and objectives of employment equity and workforce diversity. We met all employment equity expectations at the national level for all four of the designated employment equity groups (women, aboriginal peoples, visible minorities, and persons with disabilities). However, regional under-representation at certain occupational group levels requires continued attention. We have developed a methodology to compare external labour market availability of designated groups to our internal workforce to inform future employment equity planning. The representation rates for 1999-2000 were:

Exhibit 3: Employment Equity

	Women	Aboriginal peoples	Visible minorities	Persons with disabilities
Representation in the CCRA	56.4%	1.9%	9.0%	5.6%
Labour market availability	55.3%	1.6%	8.4%	4.5%

The Learning Council was established to promote the CCRA's learning agenda and heighten awareness of both the importance of learning and the need to support learning in the workplace.

The Leadership Program was defined and pilot projects were conducted. The program, which uses a combination of e-learning, computer-aided business simulation, self-directed learning, and classroom training followed up with action learning assignments, was launched in April 2001.

A new individual learning plan guide was developed that will enable managers and employees to plan and co-manage employee learning to meet future needs of the CCRA and employee career aspirations. Starting in 2001-2002, managers and employees will be able to assess employees' learning requirements against current and future job requirements with the assistance of the new competency self-help kit.

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Labour relations

In 2000-2001, we developed a framework to promote sound union-management relations and effective collective bargaining more tailored to the CCRA's business and workforce needs. We implemented new union-management consultation forums to deal with occupational safety and health, and we employed existing consultation mechanisms to facilitate union and management discussions on key strategic initiatives such as Future Directions and Administrative Reform and Renewal. We ratified and signed the CCRA's first collective agreements that included features such as workforce adjustment provisions and reimbursement of professional fees for all groups. To improve our ability to conduct ongoing collective bargaining and discussions with our unions, we adopted a compensation policy to guide our efforts in providing compensation to our employees that is in line with what is being provided elsewhere in the employment market.

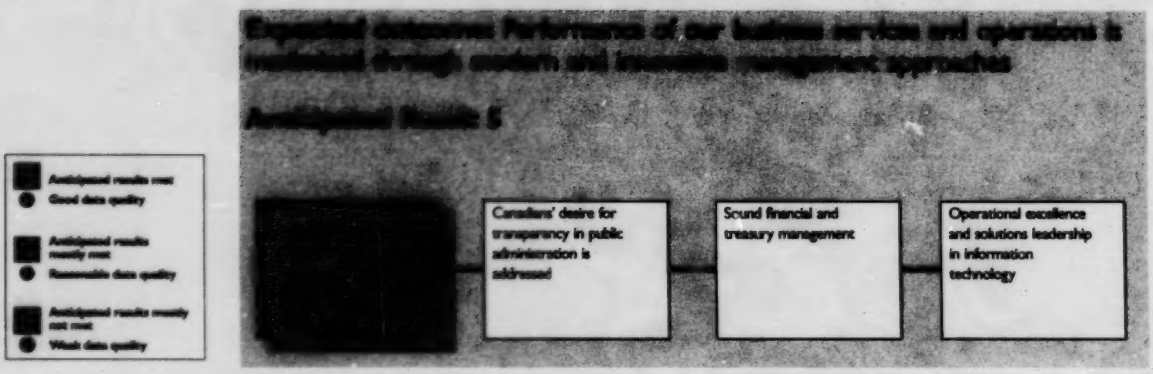
In 2000-2001, we established a new occupational group structure by consolidating the previous 35 groups into a 7-group structure. This new structure formed the basis for our submission to the Public Service Staff Relations Board (PSSRB), proposing 4 bargaining units as compared to the existing 13 bargaining units. We anticipate the PSSRB's decision in fall 2001.

Recourse

Before becoming an agency, we were restricted to using a rights-based approach to problem solving, where a third party in authority decides the outcome of a dispute. While this method eventually resolved most complaints, it tended to be slow and costly to run, and was frequently associated with adverse effects on internal labour relations. As part of our new HR regime, we invested in front-end conflict prevention with the new interest-based Dispute Resolution System (DRS), which we began implementing in 2000-2001. At year-end, approximately 280 internal facilitators had been trained to deliver DRS awareness sessions to employees, 100 facilitators had been trained to deliver DRS-related training to managers, and 9,200 employees and managers (20% of our workforce) had received training on the DRS.

Preliminary findings on the impact of the DRS indicate that our use of interest-based approaches is increasing. In the past year, the Office of Dispute Management conducted 47 mediations, of which 45 resulted in settlements by the parties. The long-term return on this investment is expected to be better communications, improved morale, productivity, and trust, and better service to the public.

While we invested in front-end conflict prevention, we also remain committed to supporting the use of the same rights-based approaches that existed before we became an agency, and we have introduced some new rights-based mechanisms. The Independent Third Party Review is part of the new recourse system for resourcing. Out of 3,297 promotions, only 25 were submitted for an independent third-party review. Other recourse, such as 2,156 individual feedback requests and 180 decision review requests, were dealt with internally, leading to a more efficient and effective system of redress. While the volume of corrective actions is generally consistent with numbers obtained prior to agency status, managers are now able to take corrective measures in a timelier manner without delaying the staffing process.



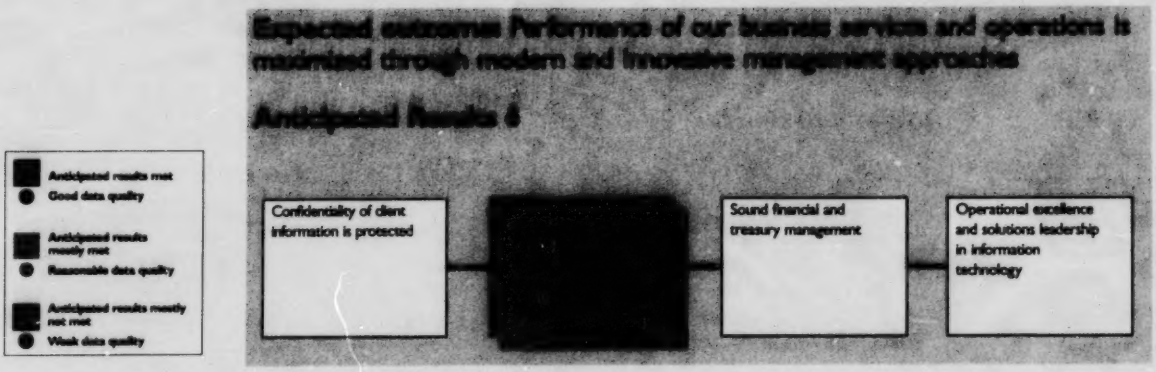
Conclusion

We believe we fully met expectations for protecting confidentiality of client information.

Highlights

Maintaining the confidentiality of information obtained in the course of carrying out our mandate is fundamental to maintaining public confidence in our systems. The legislation administered by the CCRA contains safeguards in the form of specific provisions for protecting confidential client information. For example, section 241 of the *Income Tax Act*, section 295 of the *Excise Tax Act* (relating to the GST), and sections 107 and 108 of the *Customs Act* contain provisions governing the use and disclosure of client information.

Our commitment to protect Canadians' confidential information is articulated in the CCRA's new declaration, *Your Rights*, which replaces the *Declaration of Taxpayer Rights*, first issued in 1985. The declaration states that taxpayers have the right to information, impartiality, courtesy, consideration, the presumption of honesty, privacy and confidentiality, independent reviews, and impartial hearings before taxes in dispute are paid. It has recently been expanded to include clients' dealings with the CCRA on customs, excise, and GST matters.



Conclusion

We believe we have mostly met expectations for addressing Canadians' desire for transparency in public administration.

Highlights

The CCRA ensures appropriate access to its information holdings subject to specific exemptions outlined in the *Access to Information Act*, and restrictions in the *Privacy Act* and in our program legislation relating to personal and confidential client information.

Several factors have prevented achieving the legislated time frames in responding to all Access to Information and Privacy (ATIP) requests:

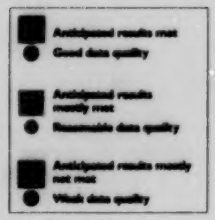
- geography (we have more than 750 locations in Canada and abroad);
- strict legislative provisions governing the release of information;
- record sizes being requested (e.g., more than 475,000 pages were reviewed in 2000-2001, with an average of 122 pages per request);
- steady and significant increase in the number of access and privacy requests over the past few years; and
- service-wide shortage of skilled ATIP staff.

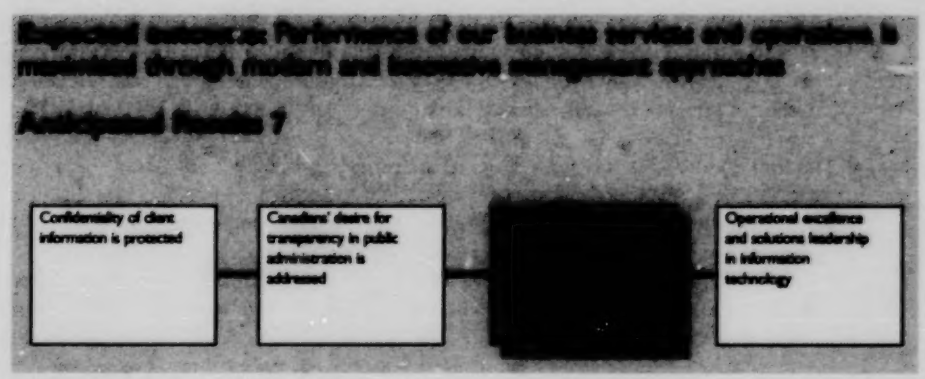
In 2000-2001, access and privacy requests increased by 48% over the previous fiscal year, compared with average increases of 7.7% for access requests and 2.3% for privacy requests for the Public Service as a whole. Moreover, unforeseen demands have challenged our ability to forecast and manage workload. For instance, as a result of the dismantling of the Department of Human Resources Development's Longitudinal Labour Force File (LLFF), the CCRA processed over 70,000 privacy requests relating to tax information contained in the LLFF. In addition, the CCRA received four other "high-volume" access requests, each involving some 250,000 pages of material, and each requiring one dedicated, full-time equivalent.

Despite improvements to our classification scheme, we continue to experience difficulties in attracting and retaining qualified staff to manage ATIP requests. The lead-time required to install and train experienced staff directly affects our ability to process requests within legislated time frames, and it makes it difficult to handle unexpected peak periods and increased workloads.

However, the CCRA has improved the average turnaround time for processing access requests. For 2000-2001, we achieved an 85.1% compliance level (grade "C" under the Information Commissioner's rating scheme), with only 14.9% of requests processed beyond legislated time frames (by comparison, in 1999-2000, our compliance level was 48.5% or grade "F", with 51.5% of requests processed beyond legislated time frames). Our performance compares favourably with other federal government departments and agencies. The Information Commissioner of Canada, in his annual report, highlighted the significant improvement in the number of complaints against the CCRA investigated under the *Access to Information Act*. The CCRA's improved handling of access to information requests has contributed to the reduction in the number from 78 in 1999-2000 to 37 in 2000-2001.

In addition, the number of complaints received in the CCRA during 2000-2001 that relate to the processing of *Access to Information Act* requests increased slightly, and *Privacy Act* requests decreased from 1999-2000, despite a significant increase in the number of requests received under both Acts. However, despite the infusion of additional funding over the last two years, there is a continuing challenge to sustain the current level of performance (85%) given the current rate of increase in requests.





Conclusion

We believe we have mostly met expectations concerning sound financial and treasury management.

Highlights

The CCRA's budget for fiscal year 2000-2001 was $4,745.1 million, of which one-third ($1,521.8 million) was to fund payments for the Relief for Heating Expenses (RHE) Program. Total spending amounted to $4,560.7 million, carry-forward of $184.4 million, with the RHE Program accounting for $62.5 million of the unexpected balance (this amount is required to cover remaining RHE entitlements in 2001-2002).

Exhibit 4: 2000-2001 CCRA Budget

	Regular Program	Relief for Heating Expenses Program	Total Program
2000-2001 Main Estimates	2,807.7		2,807.7
[illegible]	[illegible]	[illegible]	[illegible]
Total Authority	3,223.3	1,521.8	4,745.1
Expenditures	3,101.4	1,459.3	4,560.7
[illegible]	[illegible]	[illegible]	[illegible]

[1] The Regular Program lapse of $121.9 million relates to investment initiatives, such as Customs Border Modernization, Other Levies and Assessment System (OLAS), Financial Information Strategy (FIS), $26.4 million; Special Purpose Allotments, such as Money Laundering, Officer Powers and Personal Protection, Training, and Real Property, $32.6 million; other earmarked projects, such as Expert Witnesses, Individual Enquiries Re-engineering, E-Commerce Infrastructure and tenant services, $35 million; an amount of $21.6 million related to general lapses throughout the CCRA; and other technical items of some $4.3 million.

As noted in Exhibit 4 above, the Regular Program lapsed $121.9 million or about 3.8% of the CCRA's authority, due to delays in developing and implementing re-engineering projects. However, our enabling legislation provides a 24-month horizon to manage annual Parliamentary appropriations. This carry-forward flexibility enabled the CCRA to effectively manage multi-year projects. For additional details, see Table 8 of Schedule C on page 2-163.

Five years of unprecedented growth and change challenged the CCRA's ability to meet service expectations and maintain program integrity with existing budget levels. A resource and management review, launched by Treasury Board, concluded that additional resources should be invested in order to maintain and promote the integrity of Canada's tax and customs services. Funding was recommended as follows:

Exhibit 5: Resource Review Funding

CCRA	225,264	343,787	400,622	402,671	422,879

Exhibit 4: 2000-2001 CCRA Budget

	$ Millions		
	Regular Program	Relief for Heating Expenses Program	Total Program
2000-2001 Main Estimates	2,807.7		2,807.7
In-year Approvals	415.6	1,521.8	1,937.4
Total Authority	3,223.3	1,521.8	4,745.1
Expenditures	3,101.4	1,459.3	4,560.7
Lapse[1] (entitled for carry-forward)	121.9	62.5	184.4

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Exhibit 5: Resource Review Funding

($000s)	2001-2002	2002-2003	2003-2004	2004-2005	On-going
CCRA	**225,266**	343,787	400,622	402,671	422,879

In 2000-2001, the CCRA met all of the requirements identified for Phase I of the Financial Information Strategy (FIS), a government-wide priority initiative, by April 1, 2001. FIS-compliant systems will allow the CCRA to produce complete and accurate financial statements generally comparable to those used in the private sector. The CCRA's financial statements for both CCRA and administered activities will be on a full accrual basis for 2001-2002, making the CCRA a leader nationally and internationally in the development of tax accrual accounting practices and reporting.

The introduction of Generally Accepted Accounting Principles and accrual accounting, together with improvements to information systems, provided opportunities to modernize the CCRA's cost management. A feasibility study to be completed in fall 2001 is exploring whether activity-based costing (ABC) methodology can meet our strategic and costing information needs.

The CCRA produced Statements of Operations for the Agency Activities and for the Administered Activities for fiscal year 1999-2000 (see Schedule C). The Auditor General of Canada expressed the opinion that these financial statements presented fairly, in all material respects, the results of the CCRA's agency and administered activities.

With $296 billion in receipts annually and an average daily collection of $1.2 billion, it is critical that the CCRA exercise sound cash management. The CCRA has committed that payments will be deposited within 24 hours of receipt. Although there were some fluctuations during peak periods, 97% of income taxes and excise duties and taxes were deposited within 24 hours, and 96% during the tax-filing season. At present, the CCRA's reporting systems do not provide complete information on the timeliness of deposit of Customs and GST receipts. However, offices report that they are generally depositing those revenues in line with the 24-hour standard. Steps have been taken to enhance our ability to meet our time standards for deposits, including the promotion of electronic payment methods, such as pre-authorized debits, and the establishment of an electronic payment Web site.

Before becoming an agency, an assessment of the information requirements for both internal and external systems identified the need for a single, fully integrated administrative system with current, reliable information. This resulted in work to design and develop the Corporate Administrative System (CAS). The CAS was implemented April 1, 1999, and over the course of the year put into operation core financial, personnel, and administrative functionality. We are now focused on system stabilization and future enhancements to deliver an integrated enterprise system.

We continued to implement our sustainable development strategy by making progress on strengthening internal capacities and integrating sustainable development considerations into our decision-making plans and activities. An internal review was completed to assess the appropriateness and effectiveness of our initial strategy established in 1997, and to assist us in the development of our Sustainable Development Strategy 2001-2004. We continued to reduce the impact of our operations on the environment by gaining a better understanding of the size and order of our environmental issues. We also focused efforts on compliance assurance, completing an aggressive storage tank compliance and decommissioning program and bringing all registered above-ground storage tank systems into compliance with federal regulations[1] (see Exhibit 6); and we continued work on the development of an Environmental Management System.

Exhibit 6: Fuel Tanks

Calendar 2000	Tanks registered with CCRA	Tanks not registered with federal authorities	Tanks not in compliance with federal regulations
Above-ground	7	7	0
Underground	2	2	0

More detailed information on the CCRA's sustainable development progress and strategy is available on our Web site at www.ccra.gc.ca/agency/sustainable.

[1] As required under the *Canadian Environmental Protection Act* (CEPA), Part IV, Registrations of *Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands Regulations*, this report provides the information set out in Schedule II of the aforementioned regulations, updated to December 31, 2000.

Corporate Management *and Direction*

We continued to implement our sustainable development strategy by making progress on strengthening internal capacities and integrating sustainable development considerations into our decision-making plans and activities. An internal review was completed to assess the appropriateness and effectiveness of our initial strategy established in 1997, and to assist us in the development of our Sustainable Development Strategy 2001-2004. We continued to reduce the impact of our operations on the environment by gaining a better understanding of the size and order of our environmental issues. We also focused efforts on compliance assurance, completing an aggressive storage tank compliance and decommissioning program and bringing all registered above-ground storage tank systems into compliance with federal regulations (see Exhibit 6); and we continued work on the development of an Environmental Management System.

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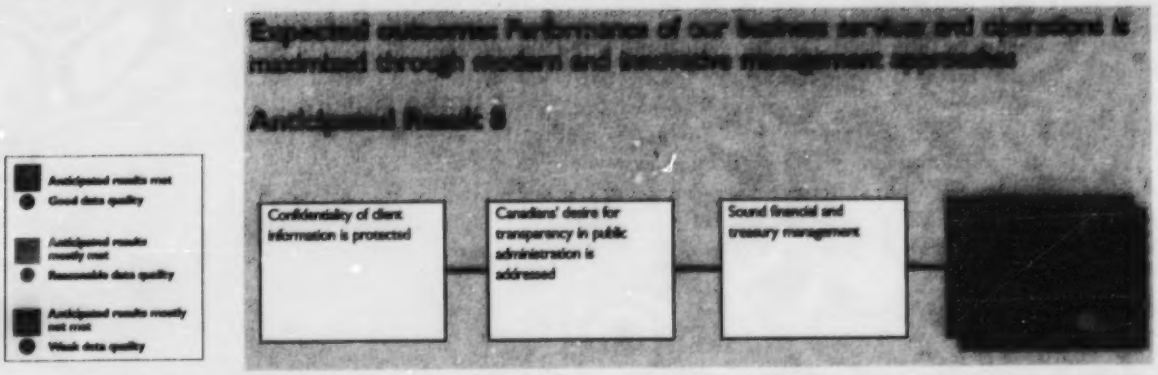
Underground	2	2	0

More detailed information on the CCRA's sustainable development progress and strategy is available on our Web site at www.ccra.gc.ca/agency/sustainable.

[1] As required under the *Canadian Environmental Protection Act* (CEPA), Part IV, Registrations of *Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands Regulations*, this report provides the information set out in Schedule II of the aforementioned regulations, updated to December 31, 2000.



Conclusion

We believe we have mostly met expectations for operational excellence and solutions leadership in information technology.

Highlights

The capacity, reliability, and availability of information technology (IT) are integral to the success of our business and virtually all our modernization initiatives. Our IT infrastructure provides crucial support for service delivery on a 24 hour, 7 day a week basis. We have the largest IT workforce in the public sector, dedicated to supporting an extensive computing environment for 44,000 employees in over 750 locations across Canada.

In 2000-2001, we invested over $324 million in IT applications to maintain the overall integrity and effectiveness of our programs and services, and ensure that our employees have modern support systems. Results of these investments are also reported upon in other business lines summaries.

In 2000-2001, we focused most of our efforts on two of the three components of our long-term strategy. In the area of foundation strategies to guide our IT investments, we supported the Government On-Line initiative with an investment of $9.5 million in a new e-commerce platform and an additional investment of $7.5 million to improve service availability. The e-commerce platform is the first step in building a base to consolidate existing and new e-commerce applications and provide for more effective systems management. Improved service availability will mean less downtime and fewer interruptions in system services. We met production and quality standards in support of over 200 applications critical to the delivery of services to Canadians. We improved the management of the distributed computing environment through national implementation of our Service Desk initiative. An evaluation of data centre recoverability was completed and work over the next two to three years will further ensure uninterrupted IT services.

In the area of business solutions, we expanded T1 NETFILE to the majority of taxfilers and offered our T4 NETFILE option to approximately 3,000 small employers. We implemented major business solutions to support the corporate tax system, the harmonization of the Business Number, and Phase I of the government's Financial Information Strategy. Systems support for the *Customs Action Plan*, and the Integrated Customs System, fell short of targets in approved project plans, and as a result, stronger project management approaches were put in place along with closer monitoring of project schedules.

An ongoing challenge within our IT function is the recruitment of the next generation of IT professionals. Our work in IT renewal includes improvements to the IT workplace to help attract and retain the IT talent we need. This includes making changes to the physical environment, management style, employee participation, and formal and informal learning, as well as promoting pride in our IT workforce for the key role they play in delivering the CCRA's programs and services.

The Road *Ahead*

The 2001-2002 to 2003-2004 *Corporate Business Plan* contains three change objectives for the reform and renewal of our management, human resources, and administrative regimes, which are being implemented over a three-year period. New authorities and flexibilities within our enabling legislation are the key enablers for this process. We intend to take full advantage of them by ensuring that the management frameworks we develop and the policies and practices we adopt are modern, effective, and meet the needs of our new organization.

Continued efforts in administrative reform and renewal will result in cost efficiencies, build tighter linkages between administrative reform and other change initiatives, and tailor our administrative frameworks and practices to meet the needs of our clients and staff.

A sustained investment in the CCRA's information technology infrastructure will facilitate our efforts to provide modern, innovative business solutions that meet the evolving needs of our clients. We will continue to build our IT capacities to stay at the leading edge of innovation and change management, and to improve service availability and reduce service disruptions. We will also develop better costing systems to produce a more accurate picture of the overall level of investment in our programs and services.

Achieving management excellence is of paramount importance in driving and sustaining a dynamic culture within the CCRA. The management model for excellence will serve as the blueprint for our future plans. It will ensure that we have all of the necessary comptrollership capacities, and that they are integrated appropriately and operating effectively.

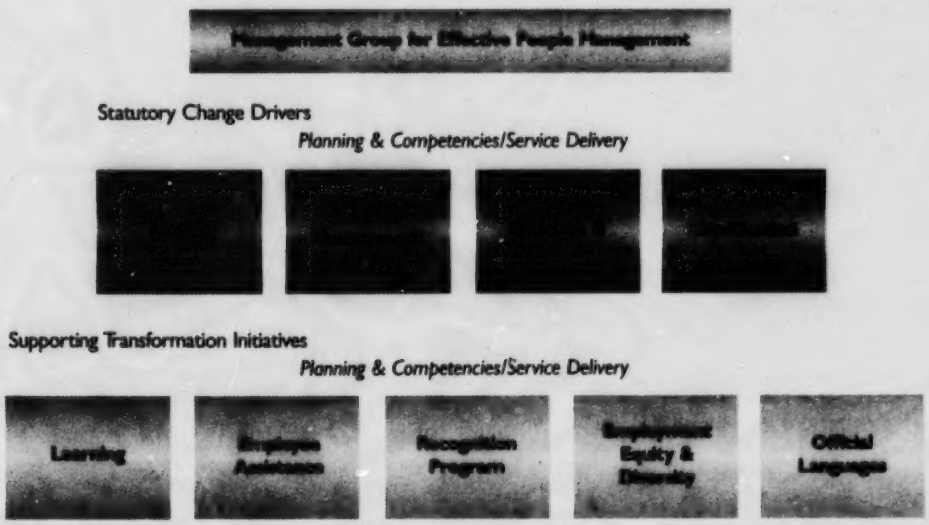
Ensuring that our management cadre is cohesive and effective, with a common vision for the future and shared values is also critical. Full implementation of the new management group will be instrumental in achieving this goal. Managers will be supported with structures and practices to improve their capacity to make decisions and manage their programs. Greater decision-making authority will go hand in hand with increased transparency and accountability.

However, it is our employees who will continue to make change and innovation happen in the CCRA. We are pursuing an ambitious program of HR reform to ensure that we can compete effectively in the labour market for the right people with the right skills to meet future business demands. Over the next two years we will:

- consolidate the achievements made in the transition to agency status and the implementation of HR policies while phasing in the remaining elements of the redesigned human resources regime; and
- complete innovations such as the Agency Classification System, competency-based staffing, the career management and performance management system, the re-engineered compensation system, and the alternate dispute resolution system.

By the end of 2004-2005, the major components of our new HR regime, depicted in the following diagram, will be in place.

Exhibit 7: Framework of Human Resources Transformation Initiatives



Achieving HR reform and renewal is the most significant challenge facing the CCRA, and it will continue to be our top priority. When fully operational, our new HR regime will require substantially less management and employee time in HR transactions. Managers will be able to re-invest in value-added management activities such as communications with employees and close-to-the-source problem solving. We will ensure that our systems have accurate, reliable HR information to allow us to better measure and demonstrate results. When fully operational, we will have a human resources system driven by values rather than rules, owned by managers and employees, and tightly integrated with business needs.

In light of the above discussion of our performance, in 2001-2002 we will undertake the following to improve our performance:

[illegible]	[illegible]	[illegible]
• Modern, innovative business solutions that meet the evolving needs of our clients • Improved service availability and reduced service disruptions • Better costing systems	Investment in the CCRA's information technology infrastructure	2003-2004
• [illegible]	[illegible]	[illegible]*
• Cost efficiencies • Tailored administrative frameworks and practices meeting the needs of our clients and staff • Better cost control systems	Implement administrative reform and renewal	2002-2004

* 2001-2002 to 2003-2004 *Corporate Business Plan* identifies deliverables by year

Achieving HR reform and renewal is the most significant challenge facing the CCRA, and it will continue to be our top priority. When fully operational, our new HR regime will require substantially less management and employee time in HR transactions. Managers will be able to re-invest in value-added management activities such as communications with employees and close-to-the-source problem solving. We will ensure that our systems have accurate, reliable HR information to allow us to better measure and demonstrate results. When fully operational, we will have a human resources system driven by values rather than rules, owned by managers and employees, and tightly integrated with business needs.

In light of the above discussion of our performance, in 2001-2002 we will undertake the following to improve our performance:

Planned results	Related activities	Targeted completion date
• Agency Classification System, competency-based staffing, career management and performance management system, re-engineered compensation system, and an alternate dispute resolution system • Effective, reliable HR performance information • Accountable, motivated, and coherent leadership	Fully implement the new human resources regime	2001-2004
• Modern, innovative business solutions that meet the evolving needs of our clients • Improved service availability and reduced service disruptions • Better costing systems	Investment in the CCRA's information technology infrastructure	2003-2004
• Effective performance data, clear targets and service standards, and results-oriented decision-making	Implement the new Agency Performance Measurement Framework	2003-2004*
• Cost efficiencies • Tailored administrative frameworks and practices meeting the needs of our clients and staff • Better cost control systems	Implement administrative reform and renewal	2002-2004

* 2001-2002 to 2003-2004 *Corporate Business Plan* identifies deliverables by year

Schedules

Schedule A
Managing the Compliance Continuum

To deliver on our mission of promoting compliance with Canada's tax, trade, and border laws, our overall approach is based on self-assessment and voluntary compliance. The underlying premise is that most people and businesses are honest and, given the opportunity and the right tools, will voluntarily comply with the law. This assumption is the cornerstone of our customs and tax systems, and indeed, our experience over the years supports this position.

We are proud of the strong overall levels of voluntary compliance that exist today in Canada—about 95% of the total revenue we collect is generated without the CCRA taking any direct enforcement action. This statistic becomes more meaningful when considered against the backdrop of four compliance indicators: filing, border, remittance, and reporting.

Canadians exhibit a high level of filing and remittance compliance. While many Canadians have no legal obligation to file an income tax return (for example, because their income is below the filing threshold), some of these individuals do file to claim social benefits, such as the Canada Child Tax Benefit and the GST/HST credit. The most recent statistics available show that 91.8% percent of all Canadians 18 years of age and older filed an individual income tax return during the 1999 tax year—a high level of compliance when one considers that not everyone is required to file. Remittance compliance by individual filers was also high in this year, with about 94.4% of all taxable filers paying their reported taxes on time.

Compliance was also reasonably high among corporations in the 1999 tax year. Of the estimated 1.38 million incorporated Canadian businesses in that year, 1.18 million (or about 85.5%) filed a corporate income tax return. About 494,000 of the filed returns were taxable, and most taxable corporations (92%) paid their reported taxes on time.

Although we are not yet able to precisely measure the degree of filing and remittance compliance for GST/HST, about 2 million businesses regularly remit over $60 billion per year in GST/HST payments. Further, results of our sample tests of traveller and commercial business adherence to customs and border laws when entering the country on the highway or by air, while statistically weak, suggest high rates of compliance.

While our current risk assessment systems do not cover all compliance issues, our judgement based on available evidence and estimates is that non-compliance is generally being contained at relatively low levels.

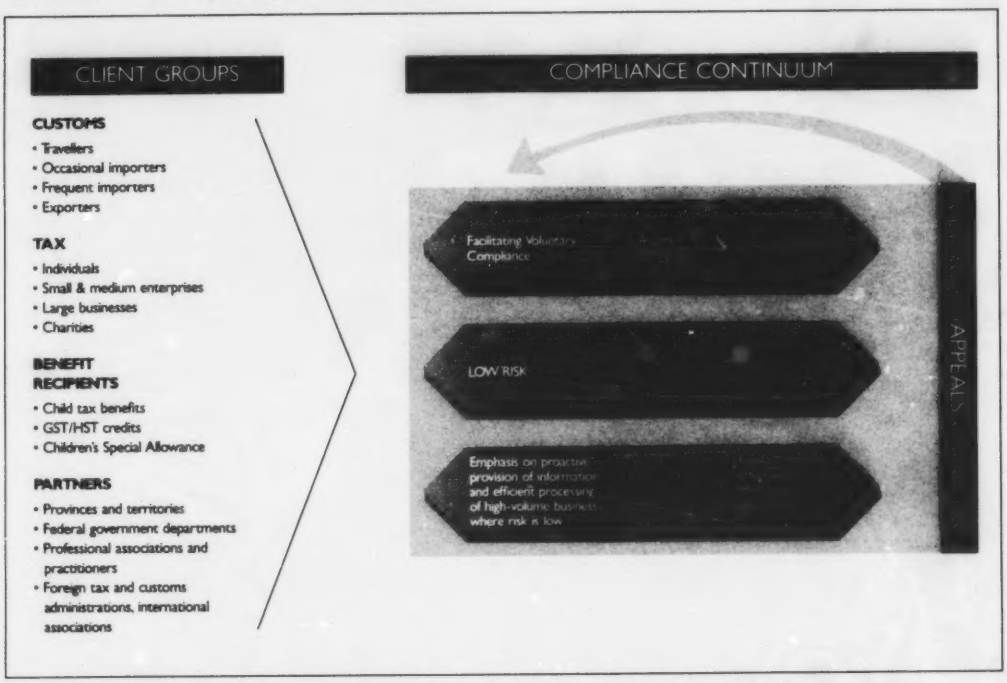
We work proactively to help Canadians voluntarily comply with tax and customs rules by providing information and assistance, and we strive to process transactions reliably and in a timely manner. At the same time, we maintain an enforcement capacity to take corrective action, as required along the compliance continuum. We work diligently to ensure a fair and equitable tax and customs administration within the constraints of our funding envelope. Such efforts, overall, promote the accurate reporting of income and trade data, reduce problems with insufficient tax and duty remittance, and facilitate the early detection of reporting errors. The prevention and early detection of potential compliance problems allows the CCRA to target its enforcement efforts, such as audits and investigations, towards high-risk areas outside the realm of withholding and document-matching programs where such programs apply.

While the majority of CCRA resources are devoted to voluntary compliance efforts (services that ensure Canadians have the capability to carry out their responsibilities), enforcement activities

(revenue collections, criminal investigations, searches, seizures, etc.) account for 17% of total resources. These activities are targeted towards those individuals or goods where the risk of lost revenues, criminal activity, and health and safety problems are the greatest.

As illustrated in the exhibit below, all services and activities we carry out can be seen to fall along a continuum that runs from facilitating Canadians' obligations to comply with the law, where voluntary compliance is considered to be generally high, to assisted compliance that provides added checks and balances (e.g., audits) to ensure that the law is properly understood and respected, to enforcement activities aimed at counteracting tax evasion and smuggling. Underpinning the compliance continuum is a dispute resolution system that aims to provide fair and impartial redress.

Exhibit 1: Compliance Continuum



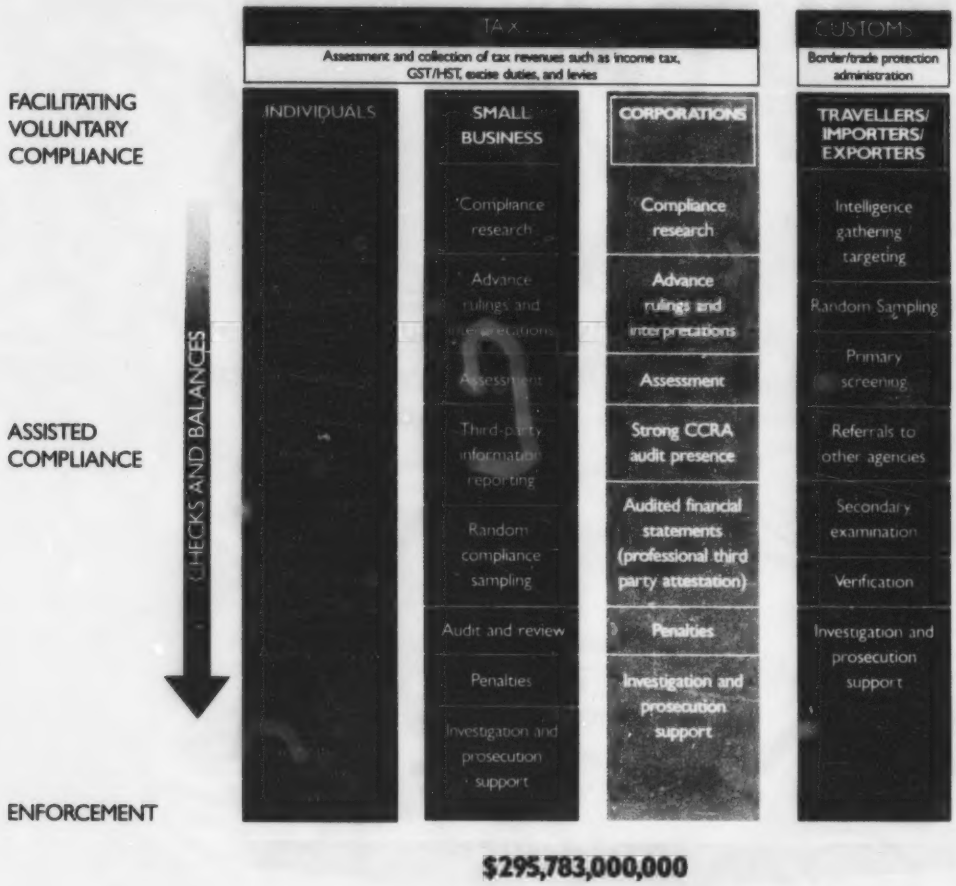
Managing the compliance continuum requires us to maintain a balance between individual interests and the public good—whether we are providing high-quality and responsive services on the one hand, or responsible enforcement on the other. Wherever possible, we strive to provide prompt processing and service to individuals and businesses. Finding that right balance is not an easy task, particularly in a changing environment. Where and whenever the risk of non-compliance is high, we must adjust our mix of program delivery strategies to ensure that, on balance:

- the fairness and integrity of our tax system is protected for the benefit of all Canadians;
- commercial traffic crossing our borders is in compliance with trade agreements;
- Canadians are accessing the benefits and payments to which they are rightfully entitled; and
- the health, safety, and security of Canadians are protected with responsible controls at our borders and points of entry.

As the core business of the CCRA involves managing the compliance continuum with an appropriate mix of service and enforcement measures, we need to support our resource allocation decisions with a variety of risk management practices and tools. These include: a strong legislative foundation; effective intelligence gathering; collaboration with partners to promote best practices that encourage compliance; compliance research, data matching and sampling; responsible resource allocation; a robust planning and evaluation capacity; and, above all, having in place a capable, adaptable, and committed workforce.

As illustrated in Exhibit 2, we have a robust set of checks and balances in place across the compliance continuum that allows the CCRA to target its more resource-intensive enforcement efforts towards areas of highest risk. These checks and balances promote the accurate reporting of income and trade data, reduce problems with insufficient tax and duty remittance, and facilitate the early detection of reporting errors.

Exhibit 2: Checks and Balances Support Robustness of Tax and Customs Systems



$295,783,000,000

Sources of Total Tax Revenues (In $ millions)	
Income Tax	223,429
GST & HST	60,814
Excise Duties and Taxes	8,339
Customs Import Duties	3,006
Other	195
Total Tax Revenues	295,783

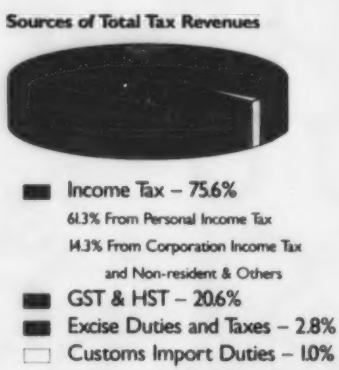
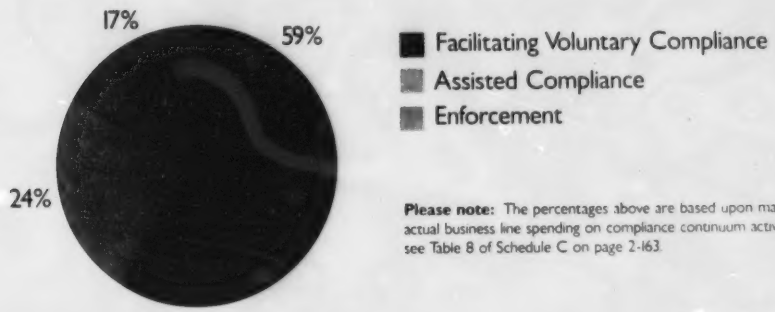


Exhibit 3 shows how we have allocated our resources across the compliance continuum. As depicted in the chart, most of the $3.1 billion (excluding $102.7 million in statutory transfers under the Children's Special Allowance) spent in 2000-2001 on regular program operations was focused on facilitation. Approximately 59% was allocated to client services including processing operations such as tax returns and benefit claims, and clearance of travellers and goods. The CCRA also dedicated 24% of total resources to assisted compliance activities such as reviews, audits, and secondary customs examinations. Enforcement activities (revenue collections, criminal investigations, searches, seizures, etc.) accounted for a relatively small share (17%) of total resources.

Exhibit 3: Resource Allocation to the Compliance Continuum



Please note: The percentages above are based upon management's best estimate of actual business line spending on compliance continuum activities. For more information, see Table 8 of Schedule C on page 2-163.

Estimated Resource Spending Along the Compliance Continuum for Our Five Business Lines (in $millions)

CCRA Resources by Business line	Facilitating Voluntary Compliance	Assisted Compliance	Enforcement	Total
Tax Services	887.9	493.2	370.7	1,751.8
Benefits	45.8	5.7	–	51.5[1]
Appeals	71.0	–	–	71.0
Customs	396.7	74.4	24.8	495.9
Corporate	383.8	144.3	100.5	628.6
CCRA's total	**1,785.2**	**717.6**	**496.0**	**2,998.8**

[1] This amount excludes social transfers to individuals: $102.7 million for the Children's Special Allowance and $1.459 million for the Relief for Heating Expenses.

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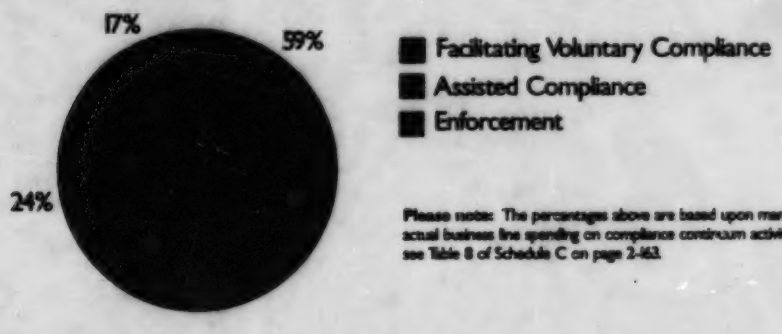

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Estimated Resource Spending Along the Compliance Continuum for Our Five Business Lines (in $millions)

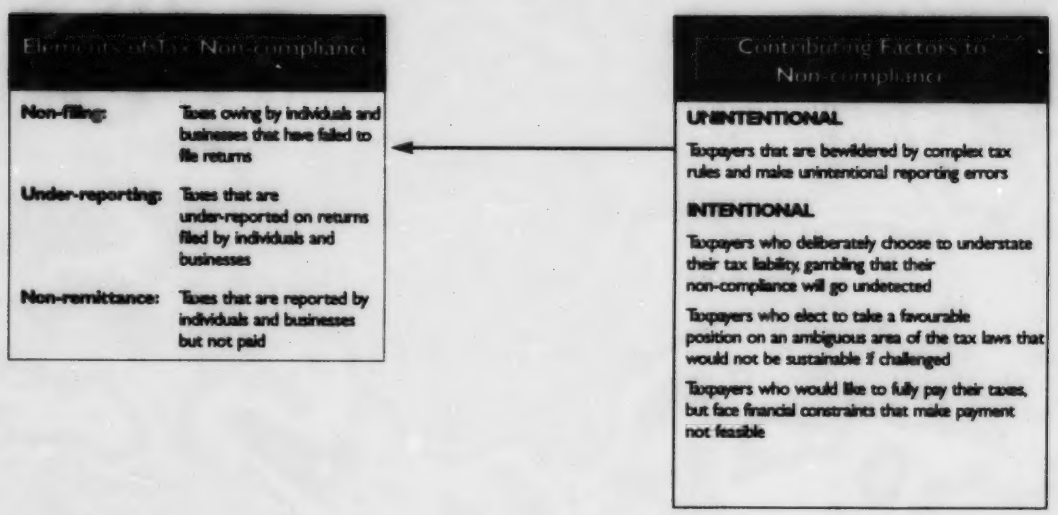
	887.9	493.2	370.7	
	45.8	5.7	–	
	71.0	–	–	
	396.7	74.4	24.8	
	383.8	144.3	100.5	
	1,785.2	717.6	496.0	

[1] This amount excludes social transfers to individuals: $102.7 million for the Children's Special Allowance and $1,459 million for the Relief for Heating Expenses.

Understanding Non-compliance

While overall compliance is high, like any other tax and border administration, we know that there will always be some degree of non-compliance. Exhibit 4 illustrates the elements and contributing factors associated with non-compliance as they pertain to tax services. The nature and sources of border non-compliance associated with the Customs business line are largely comparable.

Exhibit 4: Understanding Tax Non-Compliance



Schedule B
Highlights of the CCRA's Baseline Study 2000

For income tax

- For returns filed in 2000, 95% of survey respondents were at least somewhat satisfied, and 70% were very satisfied.
- However, satisfaction levels were higher among those who did not participate in the completion of their income tax return (i.e. they had professional assistance) compared to those who did so themselves (77% very satisfied versus 66%).
- Among the 12% of respondents who reported some kind of contact with a CCRA office for information or assistance on an income tax matter, 93% strongly agreed they were able to get that help in the official language of their choice; 90% agreed that staff were courteous, including 66% who strongly agreed; 85% agreed that information provided was accurate; 80% agreed that staff are knowledgeable and competent; 70% agreed that everyone is treated equally; 72% agreed that the time it takes to obtain information or get service is acceptable; 72% agreed the information provided is clear and simple to understand; and 68% agreed that it is clear where to go or who to contact for information.
- 84% of respondents are satisfied with the processing period; 52% are very satisfied.
- 78% of respondents are aware of Direct Deposit and among those who use it 96% are satisfied including 87% who are very satisfied.
- Awareness of the Tax Information Phone Service (TIPS) is fairly low, at 40%, and among those who use it, only 48% are very satisfied.
- Overall ratings of the CCRA in income tax are the least positive of all the areas assessed.

For the Canada Child Tax Benefit Program

- Three-quarters of respondents rate the CCRA as doing a very good (38%) or good (37%) job.

For the GST/HST credit program

- Almost three-quarters of respondents rate the CCRA as doing a very good (31%) or good (42%) job.

For customs

- 91% agree that you are able to get service in the official language of your choice, including 85% who strongly agree.
- 88% agree that staff are knowledgeable and competent, and 84% agree that staff are courteous.
- 76% agree that the time it takes to get through customs is acceptable, including 43% who strongly agree.
- Among those who have customs-related dealings with the CCRA, three-quarters rate the CCRA as doing a very good (25%) or a good (50%) job.
- However, the CCRA receives a less positive assessment in terms of its performance in protecting Canada's borders, with 18% saying that it is doing a very good job, and 42% saying it is doing a good job.

Schedule C
Details of Financial Performance at the Corporate and Business Line Levels

Introduction

This Schedule provides additional Financial Performance Tables in support of the CCRA Performance Report.

Financial Reporting Methodology

The CCRA's funding is provided by Parliament through annual appropriations (modified cash basis) and the CCRA reports its expenditures in this report to Parliament on this same basis. However, this does not include, for example, certain accrual accounting adjustments or services provided by other government departments.

In addition to the above reporting requirements, the CCRA is also required to prepare its annual financial statements in accordance with the accounting principles consistent with those applied in preparing the financial statements of the Government of Canada (modified accrual basis). Accordingly, the CCRA Statement of Operations – Agency Activities does include the accrual accounting adjustments and services provided by other government departments referred to above.

Throughout the *CCRA Performance Report*, and the *Annex: Supplementary Performance Information by Business Line*, the modified cash approach is used. A reconciliation between the expenditures reported in the Performance Report, and those reported in the audited Statement of Operations – Agency Activities, is shown in Table 10 on pages 2-165 to 2-167.

Overview

The Planned Spending amount shown below represents the original funding approved through Main Estimates. This authority increased to $4,745.1 million during 2000-2001 through Governor General Special Warrants, Supplementary Estimates, and other Treasury Board approvals or statutory adjustments of $1,937.4 million.

Corresponding actual spending increased and totalled $4,560.7 million, reflecting a total planned lapse of $184.4 million, which the CCRA is entitled to carry forward to 2001-2002. However, of this total lapse, $62.5 million relates to the Relief for Heating Expense—Fuel Tax Rebate Program, which leaves $121.9 million as planned lapses for use by the CCRA in the upcoming years. Details of this amount are provided earlier in the Corporate Management and Direction business line.

CCRA Financial Information

Canada Customs and Revenue Agency	2000-2001
Planned Spending	$2,807,654,658
Total Authorities	$4,745,089,800 [1]
Actual Spending	$4,560,720,857

Gross cash receipts collected by the CCRA totalled some $296 billion, an increase of 7.1% from $275 billion in 1999-2000.

[1] In-year approvals include items such as: tobacco smuggling, $1 million; retroactive lump-sum payments, $2.9 million; initiative to combat money laundering, $5.7 million; Summit of the Americas, $0.4 million; Customs border modernization, $36 million; transitional costs of capturing corporate financial information (GIFI), $5.2 million; pay equity for the Personnel Administration Group, $72.1 million; voluntary sector, $0.9 million; Drug Strategy, $0.8 million; return of funds to Treasury Board for special purpose allotments, ($3 million); payments to Canadians under the Relief for Heating Expense - Fuel Rebate Program, $1,521.8 million; 2000 Omnibus Submission relating to the February 2000 Federal Budget, $91.8 million; collective agreements, $75.6 million; administration of the joint provincial and federal sales taxes by the ministère du Revenu du Québec, $26.6 million; administration of the Relief for Heating Expense - Fuel Rebate Program, $8.2 million; measures announced in the October Economic Statement, $0.3 million; Government On-Line Initiatives, $3.1 million; operating budget carry forward from 1999-2000 to 2000-2001, including special purpose and frozen allotment carry forwards, $69.5 million; adjustments to the Children's Special Allowance Statutory Payments, ($15.3 million); increased expenditures compensated by respendable revenues for 14 new initiatives, $1.3 million; adjustments to the employee benefit plans, $45.2 million; and other approvals, $35.6 million.

Financial Performance Tables

Table 1: Summary of Voted Appropriations

Table 2: Crosswalk Between Old and New Planning, Reporting, and Accountability Structures

Table 3: Comparison of Total Planned to Actual Spending

Table 4: Historical Comparison of Total Planned to Actual Spending
- 4.1: Details of Spending by Object

Table 5: Non-Tax Revenue
- 5.1: Total Respendable and Non-Respendable Revenue
- 5.11: Respendable Revenue
- 5.12: Non-Respendable Revenue
- 5.2: Statement of Tax and Non-Tax Accounts Receivable at Fiscal Year-End

Table 6: Statutory Payments

Table 7: Transfer Payments

Table 8: Resource Requirements by Organization (Functional) and Business Line

Table 9: Capital Projects

Table 10: Reconciliation of Expenditures Presented in the Performance Report to Those in Audited Financial Statements, Statement of Operations—Agency Activities
- 10.1: Reconciliation of Spending by Object
- 10.2: Reconciliation Notes

Table 1: Summary of Voted Appropriations

Financial Requirements by Authority ($ thousands)				
Vote		Planned Spending 2000-2001	Total Authorities 2000-2001	Actual 2000-2001
	National Revenue			
1	Operating expenditures	2,187,612	4,053,757	3,875,975
5	Capital expenditures	13,727	13,727	10,000
10	Contributions	95,000	121,685	118,953
(S)	Minister of National Revenue - Salary and motor car allowance	52	52	52
(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Customs and Revenue Agency Act*	23,866	37,035	37,035
(S)	Contributions to employee benefit plans	369,398	414,548	414,548
(S)	Children's Special Allowances payments	110,000	102,689	102,689
(S)	Spending of proceeds from the disposal of Surplus Crown Assets		790	638
(S)	Court awards		831	831
(S)	Refund of previous years' revenue			
	Total Agency	2,887,655	4,745,890	4,560,721

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Financial Requirements by Authority ($ thousands)				
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(S)	Minister of National Revenue - Salary and motor car allowance	52	*52*	52
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(S)	Court awards		*831*	831
(S)	Refund of previous years' revenue			
	Total Agency	**2,807,655**	**4,745,090**	4,560,721

Table 2: Crosswalk Between Old and New Planning, Reporting, and Accountability Structures

The new Planning, Reporting, and Accountability Structure (PRAS) was approved by Treasury Board on August 22, 2000 (TB 828383), to provide more client-focused business lines with clearly defined accountabilities. This new PRAS consolidates Assessment of Returns, Assistance to Clients, Revenue Collections, and Verification and Enforcement under a single business line. It also introduces a new Benefit Programs and Other Services business line to concentrate the CCRA's work in support of income redistribution initiatives. Furthermore, Information Technology resources are now matched to all business lines in accordance with the direct support provided to each one.

Crosswalk Between Old and New Planning, Reporting and Accountability Structures 2000-2001 ($ thousands)

	New Structure					
Previous Structure	**Tax Services**	**Benefit Programs and Other Services**	**Appeals**	**Customs Services**	**Corporate Management and Direction**	**TOTAL AGENCY**
Assistance to Clients	643,037	154,258			5,277	802,572
Total Authorities	*752,200*	*1,672,375*			*7,019*	*2,431,594*
Actual Spending	**756,840**	**1,602,548**			**6,808**	**2,366,196**
Customs and Trade Administration				454,259		454,259
Total Authorities				*499,527*		*499,527*
Actual Spending				**479,794**		**479,794**
Verification and Enforcement	624,799					624,799
Total Authorities	*687,366*					*687,366*
Actual Spending	**656,566**					**656,566**
Revenue Collections	284,415					284,415
Total Authorities	*304,612*					*304,612*
Actual Spending	**299,612**					**299,612**
Appeals			74,768			74,768
Total Authorities			*85,057*			*85,057*
Actual Spending			**77,257**			**77,257**
Administration and Information Technology	109,452	10,430	233	5,879	581,674	707,668
Total Authorities	*145,170*	*4,086*		*15,903*	*712,601*	*877,760*
Actual Spending	**137,516**	**11,230**		**16,091**	**649,257**	**814,094**
Revenues Credited to the Vote	(104,674)	(380)	(6,669)		(29,103)	(140,826)
Total Authorities	*(104,674)*	*(380)*	*(6,669)*		*(29,103)*	*(140,826)*
Actual Spending	**(98,708)**	**(359)**	**(6,268)**		**(27,463)**	**(132,798)**
TOTAL AGENCY	1,557,029	164,308	68,332	460,138	557,848	2,807,655
Total Authorities	*1,784,674*	*1,676,081*	*78,388*	*515,430*	*690,517*	*4,745,090*
Actual Spending	**1,751,826**	**1,613,419**	**70,989**	**495,885**	**628,602**	**4,560,721**

Note: Numbers in normal font are planned spending as per 2000-2001 Report on Plans and Priorities. Numbers in italics denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 3: Comparison of Total Planned to Actual Spending

Agency Planned Versus Actual Spending by Business Line ($ thousands)

Business Lines	FTE	Operating	Capital	Voted Grants & Contributions	Subtotal: Gross Voted Expenditures	Statutory Grants and Contributions	Total Gross Expenditures	Less: Revenues Credited to the Vote [1]	Total Net Expenditures
Tax Services	27,569	1,566,703		95,000	1,661,703		1,661,703	(104,674)	1,557,029
Total Authorities	*28,724*	*1,767,693*		*121,655*	*1,889,348*		*1,889,348*	*(104,674)*	*1,784,674*
Actual Spending	**27,617**	**1,731,581**		**118,953**	**1,850,534**		**1,850,534**	**(98,708)**	**1,751,826**
Benefit Programs and Other Services	1,026	46,688			46,688	118,000	164,688	(380)	164,308
Total Authorities	*1,000*	*1,573,772*			*1,573,772*	*102,689*	*1,676,461*	*(380)*	*1,676,081*
Actual Spending	**796**	**1,511,089**			**1,511,089**	**102,689**	**1,613,778**	**(359)**	**1,613,419**
Appeals	1,272	75,001			75,001		75,001	(6,669)	68,332
Total Authorities	*1,217*	*85,057*			*85,057*		*85,057*	*(6,669)*	*78,388*
Actual Spending	**1,098**	**77,257**			**77,257**		**77,257**	**(6,268)**	**70,989**
Customs Services	7918	446,411	13,727		460,138		460,138		460,138
Total Authorities	*7992*	*501,697*	*13,733*		*515,430*		*515,430*		*515,430*
Actual Spending	**7,206**	**485,885**	**10,000**		**495,885**		**495,885**		**495,885**
Corporate Management and Direction	6,661	586,951			586,951		586,951	(29,103)	557,848
Total Authorities	*7,054*	*719,620*			*719,620*		*719,620*	*(29,103)*	*690,517*
Actual Spending	**6,456**	**656,065**			**656,065**		**656,065**	**(27,463)**	**628,602**
Total	44,446	2,721,754	13,727	95,000	2,830,481	118,000	2,948,481	(140,826)	2,807,655
Total Authorities	*45,987*	*4,647,839*	*13,733*	*121,655*	*4,783,227*	*102,689*	*4,885,916*	*(140,826)*	*4,745,090*
Actual Spending	**43,173**	**4,461,877**	**10,000**	**118,953**	**4,590,830**	**102,689**	**4,693,519**	**(132,798)** [1]	**4,560,721**
Other Revenues and Expenditures									
Non-Tax Revenues [2]									
Respendable Revenue – Pursuant to the *CCRA Act*									(30,224)
Total Authorities									*(37,035)*
Actual Spending									**(37,035)**
Non-Respendable Revenue									(256,658)
Total Authorities									*(163,883)*
Actual Spending									**(163,883)**
Cost of services provided by other departments without charge [3]									316,300
Total Authorities									*391,377*
Actual Spending									**391,377**
Net Cost of the Program									2,837,073
Total Authorities									*4,935,549*
Actual Spending									**4,751,180**

[1] Details can be found in the Statement of Operations – Agency Activities – Note 5 (see Financial Statements, page 3-20).

[2] Details are found in Tables 5.1 to 5.12.

[3] Details can be found in the Statement of Operations – Agency Activities – Note 10 (see Financial Statements, page 3-23).

Notes: Numbers in normal font are planned spending as per 2000-2001 Report on Plans and Priorities. Numbers in italics denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 4: Historical Comparison of Total Planned to Actual Spending

As discussed earlier, the CCRA has received additional funding starting in 2001-2002 as a result of the Resource and Management Review (RMR), as it was found that the CCRA's resources had not kept pace overall with increases in workload. Table 4 below presents the actual resource utilization levels since 1998-1999. Though there is an increase in spending levels, the RMR funding for 2001-2002 will not only adjust reference levels for the gap in workload funding in prior years but also restore the level of activity in revenue generation programs.

Agency Planned Versus Actual Spending by Business Line ($ thousands)

Business Lines	Actual [illegible]	Actual [illegible]	Planned Spending [illegible]	Total Authorities [illegible]	Actual [illegible]
Tax Services	1,527,439	1,634,723	1,557,029	1,784,674	1,751,826
Benefit Programs and Other Services	131,295	128,514	164,308	154,262	154,152
Appeals	66,883	69,008	68,332	78,388	70,989
Customs Services	457,346	479,302	460,138	515,430	495,885
Corporate Management and Direction	574,220	623,623	557,848	690,517	628,602
Sub-total	2,757,183	2,935,170	2,807,655	3,223,271	3,101,454
Add: Benefit Programs and Other Services (Relief for Heating Expenses)				1,521,819	1,459,267
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]					

Table 4.1: Details of Spending by Object

($ thousands)	Actual [illegible]	Actual [illegible]	Planned Spending [illegible]	Total Authorities [illegible]	Actual [illegible]
Personnel					
Salaries and wages	1,834,474	1,946,632	1,894,401	2,152,826	2,015,040
Contributions to employee benefit plans	351,936	394,479	369,398	414,548	414,548
Sub-total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Goods and services					
Transportation and communications	159,419	160,377	125,896	169,699	174,010
Information	33,476	2,478	27,159	5,027	4,948
Professional and special services	160,682	154,801	130,283	143,013	146,830
Rentals	10,338	11,656	8,350	11,173	11,414
Purchased repair and maintenance	50,054	58,647	40,536	72,624	81,890
Utilities, materials, and supplies	46,108	62,323	37,374	62,568	64,176
Other subsidies and payments	(4,223)	13,003	24,046	1,524,184	1,461,632
Acquisition of machinery and equipment	79,361	97,748	64,371	92,177	94,501
Sub-total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital[1]					
Acquisition of land, buildings, and works	9,294	15,323	13,727	13,733	2,888
Transfer payments					
Grants (statutory payments)	68,973	88,227	118,000	102,689	102,689
Contributions	95,000	94,900	95,000	121,655	118,953
Sub-total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross Expenditures	2,894,892	3,070,594	2,948,481	4,885,916	4,693,519
Less: Revenues Credited to the Vote	(137,709)	(135,424)	(140,826)	(140,826)	(132,798)
Net Expenditures	2,757,183	2,935,170	2,807,655	4,745,090	4,560,721
[illegible]					

Table 5: Revenue

The CCRA is responsible for collecting non-tax revenue similar to other government departments and agencies, and tax revenue by virtue of its mandate, as described later in the Audited Financial Statements.

Non-Tax Revenue

Table 5.I: Total Respendable and Non-Respendable Revenue

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2000-2001
Respendable Revenue - Pursuant to the *CCRA Act* and other accruals (Note 1)		37,275	30,224
Non-Respendable Revenue	154,975	163,883	256,658
Total Respendable and Non-Respendable Revenue	154,975	201,158	286,882
Note 1 – Actual amount shown is based on accrual basis, and differs from the Statutory Vote amount which is cash basis.			

Table 5.II: Respendable Revenue[1]

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2000-2001
Refunds of previous years' expenditures		934	1,700
Sales of goods and services			
Rights and privileges			
Duty free shops		5,568	4,300
Brokers licence fees		388	336
Customs warehouse fees		1,137	1,406
Other		96	150
Services of a regulatory nature			
Ruling fees		1,321	1,150
Other		755	817
Services of a non-regulatory nature			
Administration of provincial programs		24,185	15,012
Special services fees		1,810	4,560
Other		771	767
Sales of goods and information products			
Other			6
Other fees and charges		70	20
Total Respendable Revenue Pursuant to the *CCRA Act (cash receipts)*		37,035	30,224
Adjustment for accruals		240	
Total Respendable Revenue		37,275	30,224
Note 1: As of 2000-2001, certain non-respendable revenues displayed in Table 5.II became respendable for the CCRA pursuant to Section 60 of the *CCRA Act*.			

Table 4: Historical Comparison of Total Planned to Actual Spending

As discussed earlier, the CCRA has received additional funding starting in 2001-2002 as a result of the Resource and Management Review (RMR), as it was found that the CCRA's resources had not kept pace overall with increases in workload. Table 4 below presents the actual resource utilization levels since 1998-1999. Though there is an increase in spending levels, the RMR funding for 2001-2002 will not only adjust reference levels for the gap in workload funding in prior years but also restore the level of activity in revenue generation programs.

Agency Planned Versus Actual Spending by Business Line ($ thousands)

Business Lines	Actual 1998-1999[1]	Actual 1999-2000[1]	Planned Spending 2000-2001	*Total Authorities 2000-2001*	Actual 2000-2001
Tax Services	1,527,439	1,634,723	1,557,029	*1,784,674*	**1,751,826**
Benefit Programs and Other Services	131,295	128,514	164,308	*154,262*	**154,152**
Appeals	66,883	69,008	68,332	*78,388*	**70,989**
Customs Services	457,346	479,302	460,138	*515,430*	**495,885**
Corporate Management and Direction	574,220	623,623	557,848	*690,517*	**628,602**
Sub-total	2,757,183	2,935,170	*2,807,655*	3,223,271	**3,101,454**
Add: Benefit Programs and Other Services (Relief for Heating Expenses)				*1,521,819*	**1,459,267**
Total	**2,757,183**	**2,935,170**	*2,807,655*	*4,745,090*	**4,560,721**

[1] Restated from the former Planning, Reporting and Accountability Framework Structure six business lines.

Table 4.1: Details of Spending by Object

($ thousands)	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	*Total Authorities 2000-2001*	Actual 2000-2001
Personnel					
Salaries and wages	1,834,474	1,916,632	1,894,401	*2,152,826*	**2,015,040**
Contributions to employee benefit plans	351,936	394,479	369,398	*414,548*	**414,548**
Sub-total	**2,186,410**	**2,311,111**	**2,263,799**	*2,567,374*	**2,429,588**
Goods and services					
Transportation and communications	159,419	160,377	125,816	*169,699*	**174,010**
Information	33,476	2,478	27,159	*5,027*	**4,948**
Professional and special services	160,682	154,801	130,283	*143,013*	**146,830**
Rentals	10,338	11,656	8,350	*11,173*	**11,414**
Purchased repair and maintenance	50,054	58,647	40,536	*72,624*	**81,890**
Utilities, materials, and supplies	46,108	62,323	37,374	*62,568*	**64,176**
Other subsidies and payments	(4,223)	13,003	24,066	*1,524,184*	**1,461,632**
Acquisition of machinery and equipment	79,361	97,748	64,371	*92,177*	**94,501**
Sub-total	**535,215**	**561,033**	**457,955**	*2,080,465*	**2,039,401**
Capital					
Acquisition of land, buildings, and works	9,294	15,323	13,727	*13,733*	**2,888**
Transfer payments					
Grants (statutory payments)	68,973	88,227	118,000	*102,689*	**102,689**
Contributions	95,000	94,900	95,000	*121,655*	**118,953**
Sub-total	**163,973**	**183,127**	**213,000**	*224,344*	**221,642**
Gross Expenditures	2,894,892	3,070,594	2,948,481	*4,885,916*	**4,693,519**
Less: Revenues Credited to the Vote	(137,709)	(135,424)	(140,826)	*(140,826)*	**(132,798)**
Net Expenditures	2,757,183	2,935,170	2,807,655	*4,745,090*	**4,560,721**

[1] Major Crown Projects are increasingly being contracted through suppliers other than PWGSC; this resulted in an increased amount being coded under "Purchased repair and maintenance" but has no impact on reporting of expenditures against the Agency's Vote 5 (Capital expenditures).

Table 5: Revenue

The CCRA is responsible for collecting non-tax revenue similar to other government departments and agencies, and tax revenue by virtue of its mandate, as described later in the Audited Financial Statements.

Non-Tax Revenue

Table 5.1: Total Respendable and Non-Respendable Revenue

($ thousands)	Actual 1999-2000	**Actual 2000-2001**	Planned 2000-2001
Respendable Revenue - Pursuant to the *CCRA Act* and other accruals (Note 1)		**37,275**	30,224
Non-Respendable Revenue	154,975	**163,883**	256,658
Total Respendable and Non-Respendable Revenue	154,975	**201,158**	286,882
Note 1 – Actual amount shown is based on accrual basis, and differs from the Statutory Vote amount which is cash basis.			

Table 5.11: Respendable Revenue[1]

($ thousands)	Actual 1999-2000	**Actual 2000-2001**	Planned 2000-2001
Refunds of previous years expenditures		**934**	1,700
Sales of goods and services			
Rights and privileges			
Duty free shops		**5,568**	4,300
Brokers licence fees		**388**	336
Customs warehouse fees		**1,137**	1,406
Other		**96**	150
Services of a regulatory nature			
Ruling fees		**1,321**	1,150
Other		**755**	817
Services of a non-regulatory nature			
Administration of provincial programs		**24,185**	15,012
Special services fees		**1,810**	4,560
Other		**771**	767
Sales of goods and information products			
Other			6
Other fees and charges		**70**	20
Total Respendable Revenue Pursuant to the *CCRA Act (cash receipts)*		**37,035**	30,224
Adjustment for accruals		**240**	
Total Respendable Revenue		**37,275**	30,224
Note 1: As of 2000-2001, certain non-respendable revenues displayed in Table 5.12 became respendable for the CCRA prusuant to Section 60 of the *CCRA Act*.			

Table 5.12 : Non-Respendable Revenue

($ thousands)	Actual 1999-2000	Actual 2000-2001	Planned 2000-2002
Refunds of previous years' expenditures			
Refunds of previous years' expenditures	4,894		
Adjustments to prior year's payables	2,271	10,117	3,800
Sales of goods and services			
Rights and privileges			
Duty free shops	5,168		
Brokers' licence fees	982		
Customs warehouse fees	766		
Other	109		
Public building and property rental			
Lease and use of public property	643	669	610
Services of a regulatory nature			
Ruling fees	1,366		
Other	44	15	18
Services of a non-regulatory nature			
Administration of provincial programs	20,652		4,523
Special services fees	1,227		
Other	1,241	67	27
Other fees and charges	5,191	296	237
Proceeds from the disposal of surplus Crown assets	378	640	400
Miscellaneous			
Recovery of employee benefits	22,406	26,301	23,356
Other	3,041	5,060	2,053
Interest on non-tax revenue - Other		11	5
Sub-Total	70,179	43,176	35,029
Interest and penalties earned on revenues			
Penalties - GST	79,380	87,641	75,650
Other	5,748	4,289	4,311
Interest - GST	55,663	70,293	51,034
Other	5,638	11,548	1,944
Other non-tax revenues			
Revenues from fines			
Fines and forfeitures	4,683	14,931	7,465
Port seizures	8,410	11,209	8,100
Investigation services seizures	604	791	2,000
Customs seizures	(40)	(670)	
Sales of goods and information products			
Sale of unclaimed goods, seals, etc.	1,178	65	65
Other	214	2	
Sub-Total	161,478	200,099	150,569
Interest paid on tax refunds - GST	(31,395)	(41,328)	30,760
Other	(45,287)	(38,064)	40,300
Sub-Total	(76,682)	(79,392)	71,060
Total Non-Respendable Revenue	154,975	163,883	256,658

Table 5.2: Statement of Tax and Non-Tax Accounts Receivable at Fiscal Year-End

($ thousands)	As at March 31, 1999	As at March 31, 2000	As at March 31, 2001
Income Tax			
Personal [1]	5,312,130	6,280,278	6,466,120
Corporation	1,496,400	1,798,317	2,120,505
Scientific research tax credit [2]	2,465	1,585	1,585
Source deductions (employers)	972,882	933,312	1,039,768
Non-resident	248,141	324,775	423,386
Miscellaneous [3]	103,673	63,217	77,004
Retirement compensation arrangement tax	806	31	8
Petroleum and gas revenue tax	983	71	53
Sub-total	8,137,480	9,401,586	10,128,429
Customs, Excise, GST and HST			
Goods and services tax / harmonized sales tax (GST/HST)	2,739,694	3,358,898	3,506,205
Other excise taxes and duties	165,087	113,998	160,119
Customs import duties	118,302	99,246	114,511
Adjudications	286	286	286
Sub-total	3,023,369	3,572,428	3,781,121
Total Tax Revenue Accounts Receivable [4]	11,160,849	12,974,014	13,909,550
Sundry (Non-Tax Revenue) Accounts Receivable [5]	414,285	425,017	339,323
Total Accounts Receivable	11,575,134	13,399,031	14,248,873

[1] Excludes the prepayment of the Canada Child Tax Benefit (CCTB) and the goods and services tax credit (GSTC).

[2] Represents "returns assessed" under Part VIII of the *Income Tax Act* relating to scientific research project expenditures that have not been accepted as tax credits under SRTC legislation.

[3] Includes tax and penalties assessed under T3-T4-T5 series of returns.

[4] Gross tax revenue Accounts Receivable, excluding amounts not payable under tax in dispute legislation ($3,852.7 million at March 31, 2001; $3,461.7 million at March 31, 2000; $3,283.2 million at March 31, 1999). Note that Public Accounts include net Accounts Receivable after Allowances for Doubtful Accounts (ADA).

[5] Includes non-tax Accounts Receivable for both Agency Activities and Administered Activities. Excludes revenue internal to the Government (2000-2001, $20,026,447; 1999-2000, $7,018,514; 1998-1999, $4,098,603).

Table 5.2: Statement of Tax and Non-Tax Accounts Receivable at Fiscal Year-End

($ thousands)	As at March 31, 1999	As at March 31, 2000	As at March 31, 2001
Income Tax			
Personal	5,312,130	6,280,278	**6,466,120**
Corporation	1,496,400	1,798,317	**2,120,505**
Scientific research tax credit	2,465	1,585	**1,585**
Source deductions (employers)	972,882	933,312	**1,039,768**
Non-resident	248,141	324,775	**423,386**
Miscellaneous	103,673	63,217	**77,004**
Retirement compensation arrangement tax	806	31	**8**
Petroleum and gas revenue tax	983	71	**53**
Sub-total	**8,137,480**	**9,401,586**	**10,128,429**
Customs, Excise, GST and HST			
Goods and services tax / harmonized sales tax (GST/HST)	2,739,694	3,358,898	**3,506,205**
Other excise taxes and duties	165,087	113,998	**160,119**
Customs import duties	118,302	99,246	**114,511**
Adjudications	286	286	**286**
Sub-total	**3,023,369**	**3,572,428**	**3,781,121**
Total Tax Revenue Accounts Receivable [4]	11,160,849	12,974,014	**13,909,550**
Sundry (Non-Tax Revenue) Accounts Receivable [5]	414,285	425,017	**339,323**
Total Accounts Receivable	11,575,134	13,399,031	**14,248,873**

[1] Excludes the prepayment of the Canada Child Tax Benefit (CCTB) and the goods and services tax credit (GSTC).

[2] Represents "returns assessed" under Part VIII of the *Income Tax Act* relating to scientific research project expenditures that have not been accepted as tax credits under SRTC legislation.

[3] Includes tax and penalties assessed under T3-T4-T5 series of returns.

[4] Gross tax revenue Accounts Receivable, excluding amounts not payable under tax in dispute legislation ($3,852.7 million at March 31, 2001; $3,461.7 million at March 31, 2000; $3,283.2 million at March 31, 1999). Note that Public Accounts include net Accounts Receivable after Allowances for Doubtful Accounts (ADA).

[5] Includes non-tax Accounts Receivable for both Agency Activities and Administered Activities. Excludes revenue internal to the Government (2000-2001, $20,026,447; 1999-2000, $7,011,514; 1998-1999, $1,098,603).

Table 6: Statutory Payments

Statutory Payments by Business Line ($ thousands)					
Business Line	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	*Total Authorities 2000-2001*	Actual 2000-2001
Benefit Programs and Other Services	88973	88,227	88,000	*102,689*	102,689
Total Statutory Payments	88973	88,227	88,000	*102,689*	102,689
Note: These amounts represent Children's Special Allowance Statutory Vote Payments.					

Table 7: Transfer Payments

Transfer Payments by Business Line ($ thousands)					
Business Line	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	*Total Authorities 2000-2001*	Actual 2000-2001
Tax Services	95,000	94,900	95,000	*121,655*	118,952
Total Transfer Payments	95,000	94,900	95,000	*121,655*	118,952
Note: These amounts represent contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes.					

Table 8: Resource Requirements by Organization (Functional) and Business Line

Comparison of 2000-2001 Planned Spending, and Total Authorities to Actual Expenditures by Organization and Business Line ($ thousands)						
	Business Lines					
Organization	Tax Services	Benefit Programs and Other Services	Appeals	Customs Services	Corporate Management and Direction	Organization Total
Executive Office	0	0	0	0	4,648	4,648
Total Authorities	*0*	*0*	*0*	*0*	*5,263*	*5,263*
Actual Spending	**0**	**0**	**0**	**0**	**4,857**	**4,857**
AC, Policy and Legislation Branch	148,514	0	0	0	5,277	153,791
Total Authorities	*184,343*	*0*	*0*	*0*	*7,019*	*191,362*
Actual Spending	**177,164**	**0**	**0**	**0**	**6,808**	**183,972**
AC, Assessment and Collections Branch	642,209	154,258	0		0	796,467
Total Authorities	*766,346*	*1,672,375*	*0*	*0*	*0*	*2,438,721*
Actual Spending	**785,101**	**1,602,548**	**0**	**0**	**0**	**2,387,649**
AC, Customs Branch	0	0	0	440,532	0	440,532
Total Authorities	*0*	*0*	*0*	*485,794*	*0*	*485,794*
Actual Spending	**0**	**0**	**0**	**469,794**	**0**	**469,794**
AC, Compliance Programs Branch	624,799	0	0	0	0	624,799
Total Authorities	*687,366*	*0*	*0*	*0*	*0*	*687,366*
Actual Spending	**656,566**	**0**	**0**	**0**	**0**	**656,566**
AC, Appeals Branch	0	0	74,768	0	0	74,768
Total Authorities	*0*	*0*	*85,057*	*0*	*0*	*85,057*
Actual Spending	**0**	**0**	**77,257**	**0**	**0**	**77,257**
ACs, Regional Operations	48,609	0	0	0	0	48,609
Total Authorities	*57,533*	*0*	*0*	*0*	*0*	*57,533*
Actual Spending	**44,093**	**0**	**0**	**0**	**0**	**44,093**
AC, Communications Branch	10,539	0	0	0	0	10,539
Total Authorities	*14,323*	*0*	*0*	*0*	*0*	*14,323*
Actual Spending	**13,965**	**0**	**0**	**0**	**0**	**13,965**
AC, Finance and Administration Branch	134,010	0	0	14,052	201,576	349,638
Total Authorities	*109,063*	*386*	*0*	*14,093*	*282,616*	*406,158*
Actual Spending	**96,114**	**0**	**0**	**10,000**	**258,976**	**365,090**
AC, Human Resources Branch	0	0	0	0	90,557	90,557
Total Authorities	*0*	*0*	*0*	*0*	*139,152*	*139,152*
Actual Spending	**0**	**0**	**0**	**0**	**137,743**	**137,743**
AC, Information and Technology Branch	53,023	10,430	233	5,554	258,956	328,196
Total Authorities	*70,374*	*3,700*	*0*	*15,543*	*260,850*	*350,467*
Actual Spending	**77,531**	**11,230**	**0**	**16,091**	**220,053**	**324,905**
AC, Corporate Affairs Branch	0	0	0	0	25,937	25,937
Total Authorities	*0*	*0*	*0*	*0*	*24,720*	*24,720*
Actual Spending	**0**	**0**	**0**	**0**	**27,628**	**27,628**
Revenues Credited to the Vote	(104,674)	(380)	(6,669)	0	(29,103)	(140,826)
Total Authorities	*(104,674)*	*(380)*	*(6,669)*	*0*	*(29,103)*	*(140,826)*
Actual Spending	**(98,708)**	**(359)**	**(6,268)**	**0**	**(27,463)**	**(132,798)**
Totals	1,557,029	164,308	68,332	460,138	557,848	2,807,655
Total Authorities	*1,784,674*	*1,676,081*	*78,388*	*515,430*	*690,517*	*4,745,090*
Actual Spending	**1,751,826**	**1,613,419**	**70,989**	**495,885**	**628,602**	**4,560,721**

Note: Numbers in normal font are planned spending as per 2000-2001 Report on Plans and Priorities. Numbers in italics denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 6: Statutory Payments

Statutory Payments by Business Line ($ thousands)					
Business Line	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	*Total Authorities 2000-2001*	**Actual 2000-2001**
Benefit Programs and Other Services	69,973	88,227	118,000	*102,689*	**102,689**
Total Statutory Payments	69,973	88,227	118,000	*102,689*	**102,689**
Note: These amounts represent Children's Special Allowance Statutory Vote Payments.					

Table 7: Transfer Payments

Transfer Payments by Business Line ($ thousands)					
Business Line	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	*Total Authorities 2000-2001*	**Actual 2000-2001**
Tax Services	95,000	94,900	95,000	*121,655*	**118,953**
Total Transfer Payments	95,000	94,900	95,000	*121,655*	**118,953**
Note: These amounts represent contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes.					

Table 8: Resource Requirements by Organization (Functional) and Business Line

Comparison of 2000-2001 Planned Spending, and Total Authorities to Actual Expenditures by Organization and Business Line ($ thousands)						
	Business Lines					
Organization	**Tax Services**	**Benefit Programs and Other Services**	**Appeals**	**Customs Services**	**Corporate Management and Direction**	**Organization Total**
Executive Office	0	0	0	0	4648	4648
Total Authorities	*0*	*0*	*0*	*0*	*5,263*	*5,263*
Actual Spending	**0**	**0**	**0**	**0**	**4,857**	**4,857**
AC, Policy and Legislation Branch	148,514	0	0	0	5,277	153,791
Total Authorities	*184,343*	*0*	*0*	*0*	*709*	*185,052*
Actual Spending	**177,164**	**0**	**0**	**0**	**6,808**	**183,972**
AC, Assessment and Collections Branch	642,209	154,258	0		0	796,467
Total Authorities	*766,346*	*1,672,375*	*0*	*0*	*0*	*2,438,721*
Actual Spending	**785,101**	**1,602,548**	**0**	**0**	**0**	**2,387,649**
AC, Customs Branch	0	0	0	440,532	0	440,532
Total Authorities	*0*	*0*	*0*	*485,794*	*0*	*485,794*
Actual Spending	**0**	**0**	**0**	**469,794**	**0**	**469,794**
AC, Compliance Programs Branch	624,799	0	0	0	0	624,799
Total Authorities	*687,366*	*0*	*0*	*0*	*0*	*687,366*
Actual Spending	**656,566**	**0**	**0**	**0**	**0**	**656,566**
AC, Appeals Branch	0	0	74,768	0	0	74,768
Total Authorities	*0*	*0*	*85,057*	*0*	*0*	*85,057*
Actual Spending	**0**	**0**	**77,257**	**0**	**0**	**77,257**
ACs, Regional Operations	48,609	0	0	0	0	48,609
Total Authorities	*57,533*	*0*	*0*	*0*	*0*	*57,533*
Actual Spending	**44,093**	**0**	**0**	**0**	**0**	**44,093**
AC, Communications Branch	10,539	0	0	0	0	10,539
Total Authorities	*14,323*	*0*	*0*	*0*	*0*	*14,323*
Actual Spending	**13,965**	**0**	**0**	**0**	**0**	**13,965**
AC, Finance and Administration Branch	134,010	0	0	14,052	208,576	356,638
Total Authorities	*109,063*	*386*	*0*	*14,093*	*282,618*	*406,159*
Actual Spending	**96,114**	**0**	**0**	**10,000**	**258,976**	**365,090**
AC, Human Resources Branch	0	0	0	0	90,557	90,557
Total Authorities	*0*	*0*	*0*	*0*	*139,052*	*139,052*
Actual Spending	**0**	**0**	**0**	**0**	**137,743**	**137,743**
AC, Information and Technology Branch	53,023	10,430	233	5,554	258,956	328,196
Total Authorities	*70,374*	*3,700*	*0*	*15,543*	*260,850*	*350,467*
Actual Spending	**77,531**	**11,230**	**0**	**16,091**	**220,053**	**324,905**
AC, Corporate Affairs Branch	0	0	0	0	25,937	25,937
Total Authorities	*0*	*0*	*0*	*0*	*24,720*	*24,720*
Actual Spending	**0**	**0**	**0**	**0**	**27,628**	**27,628**
Revenues Credited to the Vote	(104,674)	(380)	(6,669)	0	(29,063)	(140,826)
Total Authorities	*(104,674)*	*(380)*	*(6,669)*	*0*	*(29,063)*	*(140,826)*
Actual Spending	**(98,708)**	**(359)**	**(6,268)**	**0**	**(27,463)**	**(132,798)**
Totals	1,557,029	164,308	68,332	460,138	557,846	2,807,653
Total Authorities	*1,784,674*	*1,676,081*	*78,388*	*515,430*	*680,927*	*4,735,500*
Actual Spending	**1,751,826**	**1,613,419**	**70,989**	**495,885**	**628,602**	**4,560,721**

Note: Numbers in normal font are planned spending as per 2000-2001 Report on Plans and Priorities. Numbers in italics denote Total Authorities from main and supplementary estimates and other authorities. Bolded numbers denote actual expenditures/revenues.

Table 9: Capital Projects

Capital (Vote 5) Projects by Business Line ($ thousands)						
Business Line	Current Estimated Total Cost	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	Total Authorities 2000-2001	Actual 2000-2001
Customs Services						
New Facilities Projects:						
Saint-Bernard-de-Lacolle, Que.	13,938	100	25			
Coutts, Alberta	16,520	100	2,856	2,650	2,562	287
Coutts - Animal Inspection, Alberta	1,600				1,600	1,600
Emerson, Manitoba	12,200	3,700	7,342	466	221	486
Emerson East-Lynn, Manitoba	400			25		
Little Gold Creek, B.C.	1,760	1,400	51	286	281	281
Osoyoos, B.C.	16,950	100	1,284	3,000	4,558	4,389
Andover, N.B.	5,775	100	94	578	10	48
Armstrong, Que.	6,776		2	100		
Douglas, B.C.	16,243		84	1,504	123	123
Nelway, B.C.	829		735			36
Aldergrove, B.C.	9,835			100		
Regway, Sask.	384		25			
Trout River, Que.	2,934			88		
Fort Frances, Ont.	20		21	15	11	11
Existing Facilities Projects:						
Health and Safety Projects	8,640	1,800	1,283	4,095	3,018	1,335
Other Projects	12,960	1,994	1,919	900	1,349	1,389
Total Capital Projects	127,764	9,294	15,721	13,727	13,733	10,800

Table 10: Reconciliation of Expenditures Presented in the Performance Report to Those in Audited Financial Statements, Statement of Operations—Agency Activities

PERFORMANCE REPORT and SUPPLEMENTARY INFORMATION BY BUSINESS LINE *(see Table 3, page 2-157)*		*EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES* *(see CCRA Financial Statements, page 3-15)*	
		OPERATING AND ADMINISTRATION EXPENDITURES	
Operating	4,461,877	**Services**	3,405,658
Capital	10,000	**Goods**	160,967
Voted Grants and Contributions	118,953	**Other Expenditures**	2,365
Subtotal	4,590,830		
Statutory Grants and Contributions	102,689	**Total operating and administration expenditures**	3,568,990
Total Gross Expenditures	4,693,519	**Non-Tax Revenue**	(213,249)
Less: Revenues credited to Vote 1	(132,798)	(See CCRA Financial Statements, page 3-20)	
		Credited to Vote 1 - CCRA (132,798)	
		Respendable Revenue (37,275) *	
		Other Non-Tax Revenue (43,176) **	
Total Net Expenditures	**4,560,721**	**Net Cost of Operations**	**3,355,741**

Adjustments to modified cash accounting methodology used in the Performance Report to reconcile to modified accrual accounting methodology used in Statement of Operations - Agency Activities:

Performance Report	**4,560,721**	
ADD:		
Termination benefits	25,398	**Accrual Adjustments**
Vacation pay and compensatory leave	20,652	
Employer's contribution to health plans	112,842	
Worker's compensation benefits	3,032	
Accommodation	214,326	**Services Provided by OGDs** (See CCRA Financial Statements, page 3-23)
Legal services provided without charge	57,907	
Audit services provided without charge	3,270	
LESS:		
Relief for Heating Expenses	(1,459,267)	**Statement of Operations - Administered Activities** (See CCRA Financial Statements, page 3-30)
Children's Special Allowance	(102,689)	
Respendable revenue pursuant to Section 60 - CCRA Act and other accruals	(37,275) *	**Reversal of non-tax revenue not included in the total net expenditures of the CCRA Performance Report**
Other Non-Tax Revenue	(43,176) **	
Statement of Operations - Agency Activities	**3,355,741**	

Table 9: Capital Projects

Capital (Vote 5) Projects by Business Line ($ thousands)						
Business Line	Current Estimated Total Cost	Actual 1998-1999	Actual 1999-2000	Planned Spending 2000-2001	*Total Authorities 2000-2001*	**Actual 2000-2001**
Customs Services						
New Facilities Projects:						
Saint-Bernard-de-Lacolle, Que.	13938	100	25			
Coutts, Alberta	16.520	100	2.856	2,650	*2,562*	**217**
Coutts - Animal Inspection, Alberta	1.600				*1,600*	**1,600**
Emerson, Manitoba	12.200	3,700	7342	466	*221*	**406**
Emerson East-Lynn, Manitoba	400			25		
Little Gold Creek, B.C.	1.760	1,400	51	206	*281*	**281**
Osoyoos, B.C.	16.950	100	1,284	3,000	*4,558*	**4,559**
Andover, N.B.	5.775	100	94	578	*10*	**43**
Armstrong, Que.	6.776		2	100		
Douglas, B.C.	16.243		84	1,504	*123*	**123**
Nelway, B.C.	829		735			**36**
Aldergrove, B.C.	9,835			100		
Regway, Sask.	384		25			
Trout River, Que.	2.934			88		
Fort Frances, Ont.	20		21	15	*11*	**11**
Existing Facilities Projects:						
Health and Safety Projects	8.640	1,800	1,283	4,095	*3,018*	**1,535**
Other Projects	12.960	1,994	1,919	900	*1,349*	**1,189**
Total Capital Projects	**127,764**	**9,294**	**15,721**	**13,727**	*13,733*	**10,000**

Table 10: Reconciliation of Expenditures Presented in the Performance Report to Those in Audited Financial Statements, Statement of Operations—Agency Activities

PERFORMANCE REPORT and SUPPLEMENTARY INFORMATION BY BUSINESS LINE (see Table 3, page 2-157)		*EXTRACTS FROM AUDITED FINANCIAL STATEMENTS* STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (see CCRA Financial Statements, page 3-15)	
		OPERATING AND ADMINISTRATION EXPENDITURES	
Operating	4,461,877	Services	3,405,658
Capital	10,000	Goods	160,967
Voted Grants and Contributions	118,953	Other Expenditures	2,365
Subtotal	4,590,830		
Statutory Grants and Contributions	102,689	Total operating and administration expenditures	3,568,990
Total Gross Expenditures	4,693,519	Non-Tax Revenue	(213,249)
Less: Revenues credited to Vote 1	(132,798)	(See CCRA Financial Statements, page 3-20)	
		Credited to Vote 1 - CCRA	(132,798)
		Respendable Revenue	(37,275)
		Other Non-Tax Revenue	(43,176)
Total Net Expenditures	**4,560,721**	**Net Cost of Operations**	**3,355,741**

Adjustments to modified cash accounting methodology used in the Performance Report to reconcile to modified accrual accounting methodology used in Statement of Operations - Agency Activities:

Performance Report	**4,560,721**	
ADD:		
Termination benefits	25,398	Accrual Adjustments
Vacation pay and compensatory leave	20,652	
Employer's contribution to health plans	112,842	
Worker's compensation benefits	3,032	
Accommodation	214,326	Services Provided by OGDs (See CCRA Financial Statements, page 3-23)
Legal services provided without charge	57,907	
Audit services provided without charge	3,270	
LESS:		
Relief for Heating Expenses	(1,459,267)	Statement of Operations - Administered Activities (See CCRA Financial Statements, page 3-30)
Children's Special Allowance	(102,689)	
Respendable revenue pursuant to Section 60 - CCRA Act and other accruals	(37,275)	Reversal of non-tax revenue not included in the total net expenditures of the CCRA Performance Report
Other Non-Tax Revenue	(43,176)	
Statement of Operations - Agency Activities	**3,355,741**	

Table 10.1: Reconciliation of Spending by Object

PERFORMANCE REPORT and SUPPLEMENTARY INFORMATION BY BUSINESS LINE (see Table 4.1, page 2-158)			*EXTRACTS FROM AUDITED FINANCIAL STATEMENTS STATEMENT OF OPERATIONS – AGENCY ACTIVITIES (see CCRA Financial Statements, page 3-15)*		
Personnel			**OPERATING AND ADMINISTRATION EXPENDITURES**		
Salaries and wages		2,015,040	**Services**		
			Personnel		
Contributions to employee benefit plans		414,548	Salaries		1,919,013
		2,429,588 A1	Other allowances and benefits		
Goods and Services			- Employee benefit plans	414,548	
Transportation and communications		174,010	- Allowances and Other	257,951	672,499
Professional and special services		146,830 C1			2,591,512
Purchased repair and maintenance		81,890	Accommodation		214,326
Rentals		11,414	Transportation and communications		174,010
Information		4,948	Professional and special services		
Utilities, materials and supplies		64,176 E1	- Services paid by CCRA	102,323	
Other subsidies and payments			- Legal Services provided without charge	57,907	
- Relief for Heating Expenses	1,459,267		- Audit Services provided without charge	3,270	163,500
- Other	2,365	1,461,632 G1	Transfer payment to the province of Quebec (GST joint administration)		118,953
Acquisition of machinery and equipment		94,501 F1	Purchased repair and maintenance		81,890
		2,039,401	Other services		44,507
Capital			Rentals		11,414
Acquisition of land, buildings and works		2,888	Information		4,948
Transfer Payments			Utilities		598
Grants (statutory payments)		102,689 I1			3,405,658
Contributions		118,953 D1	**Goods**		
		221,642	Equipment		94,501
Gross Expenditures		4,693,519	Materials and supplies		63,578
			Land, building and works		2,888
Less: Revenues Credited to the Vote		(132,798) H1			160,967
Net Expenditures		4,560,721	**Other Expenditures**		
			Subsidies and other		2,365
			Total operating and administration expenditures		3,568,990
			Non-Tax Revenue		(213,249)
			Net Cost of Operations		3,355,741

A1 Boxed letters are used to indicate a corresponding amount which may have a different name or be included in another object. They are further explained on the following page.

Table 10.2: Reconciliation Notes

Personnel			
Performance Report		2,429,588	A1
ADD:			
Termination benefits	25,398		
Vacation pay and compensatory leave *	20,652		
Employer's contribution to health plans **	112,842		
Workers' Compensation Benefits***	3,032	161,924	
Statement of Operations - Agency Activities		2,591,512	
* Change in accrued liability			
** Paid by Treasury Board			
*** Charged to Human Resources and Development Canada			
Accommodation (service provided without charge - not incl. in CCRA Performance Report)		214,326	
Professional and Other Services			
Professional and special services *(Performance Report)*		146,830	C1
ADD: Legal Services provided without charge *		57,907	
ADD: Audit Services provided without charge **		3,270	
		208,007	
Other services *(Statement of Operations - Agency Activities)*		44,507	
Professional and special services (Stat. of Operations - Agency Activities)		163,500	
		208,007	
* Provided and paid by Justice Canada			
** Provided and paid by the Office of the Auditor General			
Utilities, Materiels, and Supplies			
Utilities, Materiels and Supplies *(Performance Report)*		64,176	E1
Utilities *(Statement of Operations - Agency Activities)*		598	
Materials and supplies *(Statement of Operations - Agency Activities)*		63,578	
		64,176	
Non-Tax Revenue			
Revenues Credited to Vote 1 - *Performance Report*		(132,798)	H1
ADD:			
Respendable Revenue (Pursuant to *CCRA Act* and accruals)		(37,275)	
Other Non-Tax Revenue		(43,176)	
Statement of Operations - Agency Activities		(213,249)	
The following items are included in the Performance Report and in the Statement of Operations - **Administered Activites** but not in the Statement of Operations - **Agency Activites**			
Relief for Heating Expenses		1,459,267	G1
Grants (Children's Special Allowance)		102,689	I1

Schedule D
Glossary

Accrual accounting – The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.

Activity based costing – A methodology that measures the cost and performance of activities, resources, and cost objects, assigns resources to activities and activities to cost objects based on their use, and recognizes the causal relationships of cost drivers to activities.

Adjudications – The mandate of the Adjudications Division is to review objections to enforcement actions taken under the *Customs Act* and to render decisions to those objections in a fair, impartial, transparent, and timely manner. This program is not delivered regionally or at the border—the Adjudications Division in Headquarters conducts the administrative redress process. When an objection is filed under the *Excise Act*, Adjudication's role is limited to advising individuals of the proper procedure to appeal in court and to providing direction to the Department of Justice during this process.

Anticipated results – Clear and concrete statement of results to be achieved within the time frame of parliamentary and departmental planning and reporting (one to three years), against which actual results can be compared.

Assisted compliance – Where our clients need help to accurately and completely fulfill their obligations, we maintain a range of assisted compliance strategies. We administer information reporting, withholding, and review and verification programs for a wide variety of income, credit, and deduction sources. We also conduct audits and examinations of tax issues relating to personal and corporate income taxes and GST/HST.

Balanced Scorecard (BSC) – A strategic measurement-based management system, originated by Robert Kaplan and David Norton, that helps organizations achieve a clear alignment between business activities and strategic goals, and provides a management tool to measure, monitor, and manage performance.

Call accessibility – The percentage of telephone call attempts that reach an agent or get into a queue.

Caller accessibility – The percentage of individuals who reach an agent or get into a queue.

Cancellation – The reversal of a penalty and/or interest that has already been assessed.

Contingency payment – A payment made in good faith to a benefit client where required tax returns are not received and/or processed. This payment replaces the first monthly payment (July) in the annual cycle, and depending on when/if the return is filed, will either be treated as an overpayment, or will be adjusted with up-to-date income information in the second month of the payment cycle.

Corporate Business Plan – Within approved expenditure levels, the Corporate Business Plan sets out an organization's major challenges, directions, and objectives for the planning period (that is, the Estimates year plus two future years as a minimum); the strategies to achieve those objectives; and the performance measures to be used to measure progress and to meet its performance goals.

Data mart – Similar to a data warehouse, but focused on, and limited to, a smaller group or subset of data.

Data warehouse – A specialized database that draws data from applicable systems (normally operational systems) and presents it to users in a manner that facilitates search, review, and analysis.

Disputes – General term to designate disputes, objections, and appeals to the Minister.

Dispute resolution process – Clients who believe they have been treated unfairly are entitled to file a dispute. The Appeals business line reviews the dispute, discusses the issues with the client, and ultimately notifies the client of its decision. Clients who are not satisfied with the result of the review may appeal to the courts—or for Trade Administration issues, to the Canadian International Trade Tribunal (CITT).

Effectiveness – The extent to which an organization or program is meeting its planned results.

Efficiency – The extent to which an organization or program is producing its planned outputs in relation to the expenditure of resources.

Eligible – Meets the requirements of the legislation in order to receive a benefit.

Employment Insurance Family Supplement – Family based supplementary payments issued by Human Resources Development Canada using CCTB eligibility and entitlement information provided by CCRA on a monthly basis.

Enforcement – We maintain an enforcement capacity to take corrective action, where appropriate, to address cases of willful or unintentional non-compliance. We carry out investigations to ensure compliance with income tax, GST, and customs duties. At the international level, we undertake a variety of enforcement activities to address non-compliance and verify that Canada's tax treaties are being properly applied.

Entitled – Qualifies for a specific payment for a specific period.

Entitlement – The amount paid to an entitled person for a specific period.

Expected outcome – The expected result, effect or consequence that occurs from carrying out a program or activity—a long-term, ultimate measure of success or strategic effectiveness.

This Annual Report includes performance information on the expected outcomes for five business lines:

Tax Services:

Canadians pay their fair share of taxes – Our tax system is based on self-assessment and voluntary compliance. Canadians are likely to participate in the tax system and pay the taxes they owe if we provide the services to help them do so. People find it easier to participate when the system is accessible and when service is timely and fair. The accurate, timely, and efficient processing of returns encourages participation and shortens the time between filing and the receipt of taxes owing or distribution of refunds. Finally, we work hard to ensure that outstanding taxes owed to the government are kept at a low level, which in turn preserves the equity and fairness of the system.

The tax base is protected – The tax base is a government's greatest revenue-generating asset, which it relies upon to fund social and economic policy objectives. A knowledgeable, skilled, and sufficient workforce that understands compliance behaviour and identifies areas of non-compliance is key to protecting the tax base. This, coupled with the right audit review program and a sound risk management approach to guide the allocation or resources, helps ensure that any leakage in the tax base (non-compliance) is kept at a low level.

Benefit Programs and Other Sources:

Canadians receive their rightful share of entitlements – To ensure that Canadians receive their rightful share of entitlements, it is critical that they are provided with the tools and information to do so, and that they are appropriately registered on the benefit rolls. Canadians will access these programs if they are informed about them and know what they need to do to receive benefits. As a result, it is essential that our communications are tailored to our wide range of clients.

Provinces, territories, and other government departments rely on the CCRA as a key service provider – With our new legislative flexibilities as an agency and our commitment to improving service, Canadians are counting on us to provide a greater range of service across government to reduce overall cost to taxpayers and eliminate duplication.

Customs Services:

Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders – Finding the right balance between protecting Canadians' health, safety, security, and business interests is achieved by providing responsible border management guided by sound risk management and partnerships to protect against any risks or threats. We know that businesses and Canadians will enhance their compliance with the laws if they are provided with the means to do so. We also need transparency and consistency for traders in Canada to ensure a level playing field and contribute to the overall well-being of Canadians by supporting Canada's competitiveness internationally. To protect our borders and facilitate trade, we need to deliver our programs through a skilled, knowledgeable, and sufficient workforce.

Appeals:

Canadians receive an impartial and timely review of contested decisions through our redress system – In the context of this expected outcome, our aim is to provide clients with a fair dispute resolution process. An impartial and timely process fosters trust in the integrity of our tax and customs systems, which helps promote voluntary compliance with these systems. To earn and keep the trust of our clients, we have to have an appeal process that is fair and that is also seen to be fair. A basic aspect of fairness is ensuring clients are informed of their rights and how to exercise them. Making sure the process is timely, accessible, and consistent also contributes to its actual and perceived fairness.

Corporate Management and Direction:

Performance of our business services and operations is maximized through modern and innovative management approaches – An effective governance and management regime positions the CCRA to achieve substantial gains in client-focused service delivery in line with our unique agenda. To achieve these gains, we know we need to communicate the strategic agenda, empower our employees to deliver on it, and be transparent about the results we are achieving. As a public organization, we also owe it to Canadians to ensure that our financial management information systems and practices are sound and respect the rights of Canadians. Together, these elements provide the platform for maximizing the performance potential of our business lines.

Facilitation – To help taxpayers understand their rights and tax obligations and facilitate their voluntary compliance with tax laws, we offer a wide range of client-focused services such as counter service, forms and publications, telephone and electronic assistance, and information seminars.

Fairness provisions – Legislation introduced in the early 1990s that provides relief (e.g., forgiveness of interest and penalties) to clients in certain circumstances beyond their control (such as hardship).

Fairness Initiative – Change initiative introduced in 1999 and co-ordinated by the Appeals business line that supports and strengthens the fairness of all CCRA programs.

Filing compliance – The voluntary and timely filing of a required tax return.

Focus group technique – Qualitative research, usually undertaken by qualified consultants, designed to provide insight into public reaction to, or attitudes or impressions about, a narrow topic. Unlike quantitative research, results cannot be attributed to the entire population.

Focus test – A qualitative analysis designed to gauge public reactions, attitudes, or impressions about a narrowly defined topic. These analyses are carried out with the aid of focus groups—facilitated interviews typically involving six to ten members of a relevant client group.

FTE – Full-time equivalent (FTE) is a measure of human resource consumption based on average levels of employment. FTE factors out the length of time that an employee works during each week by calculating the rate of assigned hours of work over scheduled hours of work.

Goal – A general statement of desired result to be achieved over a specified period of time. The term goal is roughly equivalent to Strategic Outcome.

Governance – Governance is a comprehensive term used to denote the institutions and processes by which people are governed. It is the exercise of authority, control, management, and power of government. More specifically, it refers to the operations of legislatures, cabinets, and public services in Canada and the manner in which they interact with the public, including the style and substance of consultation, the management of the public service, and the capacity of the private sector to participate effectively in the development and implementation of public policy.

Guaranteed Income Supplement – A program aimed at supplementing the income of low-income seniors which is administered by HRDC.

Indicator – Indicators are further detailed quantitative and qualitative descriptors of outcomes. They tell you what the organization is doing. There are often many indicators for each performance measure. Indicators relate directly to the performance measure, and indirectly to the objective and outcome. Often indicators are described as "the number of...".

Intermediate outcome – Intermediate outcomes are the external consequences that contribute to meeting our strategic outcomes. Individually or in aggregate, the results of the intermediate outcomes provide a measure of our success in achieving our strategic outcomes.

The CCRA has identified seven intermediate outcomes:

- Canadians voluntarily pay their fair share of taxes;
- The tax base is protected;
- Canadians receive their rightful share of entitlements;
- Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders;
- Canadians receive an impartial and timely review of contested decisions through our redress system;
- Provinces/territories and other government departments rely on the CCRA as a key service provider; and
- Performance of our business services and operations are maximized through modern and innovative management approaches.

Memorandum of understanding – A formal agreement between two or more parties that lays out terms and conditions for fulfilling commitments and undertakings that have been mutually agreed to.

Mission – An organization's mission statement provides the social, political, and economic justification for its existence. The mission statement may be very short, and should reflect the organization's identity, its purpose, its desired response to key stakeholders, its philosophy and core values, and its ethical standards.

Modified Cash Accounting

Cash accounting – The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which the related cash receipts or disbursements occur.

Modified cash – When payables at year-end are also included in that year's expenditures.

Non-arm's length transaction – A transaction among participants who are not dealing at arm's length with each other; for example, a transfer of assets between members of a related corporate group.

Non-refundable credit – Non-refundable tax credits reduce the amount of income tax you owe. However, if the total of these credits is more than the amount you owe, you will not get a refund for the difference.

Non-workable disputes – Files that cannot be pursued because they are referred to another party (for example, to Headquarters or to the Department of Justice) for opinion or they are related to a case in court on the same issue.

Operating environment – Refers generally to the conditions, trends, and developments that exist in the external environment that are significant to the operations or directions of an organization. The operating environment is frequently subdivided into economic, technological, political, and social domains.

Output – The actual activities, products, or services produced by carrying out a program or initiative. To be differentiated from outcomes, which are considered the effects or ramifications of outputs; e.g., an audit may generate additional tax revenue as an output and result in increased taxpayer compliance as an outcome.

Performance – How well an organization, program, etc. is achieving its planned results measured against anticipated results. In results-based management, performance is measured and assessed, reported, and used as a basis for management decision-making.

Performance measure – A performance measure describes how well the organization is doing in terms of meeting its goals and objectives. The common types of measures include: effectiveness measures—extent to which the organization is achieving the outcome (doing the right thing); efficiency measures—the proposed ratio of relevant outputs to relevant inputs (doing things right); client service —the degree to which the needs and expectations of the recipients of the service are satisfied with the level and quality of service received; and timeliness—the extent to which the work is done on time.

Performance reporting – The process of communicating evidence-based performance information. Performance reporting supports decision-making, serves to meet accountability requirements, and provides a basis for citizen engagement and a performance dialogue with parliamentarians.

Planned spending – Main estimates (Report on Plans and Priorities)

Processing time – For income tax, GST/HST/excise, CPP/EI, and trade administration programs, processing time means the average number of calendar days between the date of mailing of the Notice of Objection and the date the client was notified of a final CCRA decision, excluding the number of days a dispute was in non-workable status. For the Adjudications program, processing time excludes files that at any time were held in non-workable status.

Refundable credit – Refundable tax credits are credits against tax owed. If the total of these credits is more than the amount you owe, you may claim a refund for the difference.

Remittance compliance – The voluntary and timely payment of all taxes that have been reported.

Risk – The uncertainty that surrounds future events and outcomes. It is the expression of the likelihood and impact of an event with the potential to influence the achievement of an organization's objectives.

Risk management – A systematic approach to setting the best course of action under uncertainty by identifying, assessing, understanding, acting on, and communicating risk issues.

Service standards – Public commitments of standards of service that a client, customer, or stakeholder can normally expect, including such elements as descriptions of the service to be provided, service pledges or principles, delivery targets, and complaint and redress mechanisms.

Spike centre – A CCRA location that is used to assist primary sites in handling high call-demand over short periods of time.

Strategic outcomes – The long-term and enduring benefits to Canadians that can be derived quite naturally from an organization's vision and efforts. These outcomes describe the difference an organization is mandated to make. The CCRA has identified two strategic outcomes:

- That Canadians comply with tax, trade, and border legislation
- That the CCRA is seen as a leading-edge service organization

Tax base (protecting the) – The tax base is a government's greatest revenue-generating asset. It represents the broad range of goods, services, income, etc. that is subject to a tax. Protecting the tax base means the mix of activities undertaken by a tax administration to minimize real or potential leakage through reviews, audits, and investigations, among others.

Tax on income (TONI)– Under the previous "tax-on-tax" system, individual income taxes in all provinces and territories (except for Quebec, which separately administers its own individual income tax) were computed as a percentage of the basic federal tax amount. Under TONI, they have the option to define their own tax rate schedules to be applied directly to taxable income. In addition, they may add supplements to existing non-refundable tax credits such as personal or equivalent to married amounts, and introduce new non-refundable tax credits.

Total authorities – Main estimates + supplementary estimates + year-end adjustments; i.e., the full amount available to spend.

Transfer price – The price at which parties trade services, tangible property, and intangible property across international borders.

Values – The guiding principles that define an organization's corporate culture and reflect its distinct character. These values may involve the kind of product or service to be produced/delivered, the kind of organization that it wants to be, or a managerial philosophy. Examples of values are professionalism, respect, co-operation, integrity, creative thinking, and dependability.

Vision – The vision clarifies what the organization should look like and how it should behave as it fulfills its mission. A vision statement emphasizes purpose, behaviour, performance criteria, decision rules, and standards. Other characteristics include being relatively future-oriented; reflecting high ideals and challenging ambitions; and capturing the organization's uniqueness and distinctive competence.

Voluntary Disclosures Program – Provides clients with the opportunity to correct any past errors or omissions, and to report without penalty to the CCRA on their tax, duty, and tariff obligations.

Waiver – When penalties or interest have not yet been charged, a determination is made not to charge the amount, either at the client's request or on the CCRA's own initiative.

About Accountability

Account*ability*, the theme of Canada Customs and Revenue Agency's first annual report to Parliament, demonstrates our commitment to be clear and transparent in reporting to Canadians about the results we are achieving. **Account*ability*** is a permanent record of the dollars we have spent and the results we have achieved in our first full year of operation, as these relate to our mission and strategic objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan*. The first volume, *CCRA Performance Report*, provides an agency-wide overview of our program delivery results. The *Annex: Supplementary Performance Information by Business Line* provides the details on our performance in each of the CCRA's five main business lines. The last volume, *CCRA Financial Statements*, provides the financial exhibits for our operations and responsibilities in 2000-2001.

CCRA's expected outcomes

Within the context of our mission and strategic direction, we have identified two strategic outcomes for our business—that **Canadians comply with tax, trade, and border legislation** and that **the CCRA is a leading-edge service organization**. These strategic outcomes are supported by seven intermediate outcomes that have a clear impact on Canadians. Each of our five business lines contributes to achieving one or more of these outcomes.

1. Canadians voluntarily pay their fair share of taxes
2. The tax base is protected
3. Canadians receive their rightful share of entitlements
4. Canadians' health, safety, security, and business interests are protected, and Canada's competitiveness is facilitated through our borders
5. Canadians receive an impartial and timely review of contested decisions through our redress system
6. Provinces/territories and other government departments rely on the CCRA as a key service provider
7. Performance of our business services and operations is maximized through modern and innovative management approaches

Of the seven intermediate outcomes, the last two fall within our innovation agenda, which is the subject of a three-year plan we are in the midst of implementing. As a result, our performance reporting highlights our year-one progress against a three-year innovation plan. The five other outcomes relate to our core operations. Sustaining an appropriate level of performance year in and year out against the expectations we have established for ourselves remains the primary focus for our business lines.

To assess our performance in achieving these outcomes, we have established 33 anticipated results that are aligned with the strategic objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan*.

Rating our performance

With **account*ability***, the CCRA has created its first performance report card by business line. The report card is our assessment of our performance. It identifies the anticipated results that support specific outcomes, the actual results we have achieved, and the indicators we used to assess our performance. We rate each anticipated result and show whether our performance fully met, largely met, or fell short of the target. We also provide a separate rating of the quality of information we used as a basis for the assessment.

To assess the CCRA's performance for 2000-2001, we used a range of indicators including survey results, statistical samples, and relevant business volumetrics. In some cases, we relied on estimates to get a rough but useful sense of a performance trend. In other cases, robust performance indicators are not yet in place or the supporting data is too imprecise to draw firm conclusions.

With **account*ability***, we are reporting on our performance at two levels. The *CCRA Performance Report* gives an overview and its companion volume, *Annex: Supplementary Performance Information by Business Line*, gives a more comprehensive report on specific results achieved by business line.

CCRA Financial Statements 2000-2001 Annual Report to Parliament

More Ways to Serve You!
Pour vous servir encore mieux !

Canada Customs and Revenue Agency
Agence des douanes et du revenu du Canada

Canada

Account*ability*, the title of the first *Annual Report* to Parliament of the Canada Customs and Revenue Agency (CCRA), embodies two themes: **account** and ***ability***. **Account** represents the CCRA's declaration of what we have accomplished following our transition to agency status. ***Ability*** symbolizes the capacity of the CCRA's workforce to realize the promise of agency status. In both themes, a common thread emerges: that teamwork has been key to the successes that we have realized to date and is also essential to achieving the objectives set out in our 2000-2001 to 2002-2003 *Corporate Business Plan.*

Account*ability* comprises three volumes. The *CCRA Performance Report* provides an agency-wide overview of our program delivery results. The *Annex: Supplementary Performance Information by Business Line* provides the details on our performance in each of the CCRA's five main business lines. The last volume, *CCRA Financial Statements,* provides the financial exhibits for our operations and responsibilities in 2000-2001.

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Introduction

Overview

The Financial Statements pertaining to the activities of the Canada Customs and Revenue Agency (CCRA) are the second such statements prepared by the CCRA and the first ones to be included in the CCRA's first *Annual Report*. These activities present the financial information in accordance with the accounting principles of the Government of Canada. The Auditor General of Canada's opinions pertaining to these financial statements are contained in this report. Beyond the audited financial statements, this document contains additional unaudited supplementary financial information relating to matters reported in the financial statements. The reports of the Auditor General on the financial statements do not extend to this supplementary information.

The CCRA maintains financial and management control systems and practices that provide reasonable assurance the information presented constitutes a fair and frank accounting of how well the CCRA is performing against the objectives it set out to accomplish. To ensure a high level of assurance, Internal Audit conducts independent reviews of various aspects of the CCRA's performance information. In addition, internal and external auditors have access to the audit and governance committees of the Board of Management, which oversees management's responsibilities for maintaining adequate internal control and financial/performance reporting systems. These committees recommend the *Annual Report* to the Board of Management for subsequent approval by the Minister.

Significant developments

Over the course of the fiscal year under review (2000-2001), the CCRA met the challenge of a growing and more complex workload through: the selective application of technology; the re-engineering of business processes; the introduction of innovative modes of service delivery; and, as always, the judicious reprofiling and realignment of resources. The CCRA adopted a resource management strategy with financial support from the Government, which enabled the CCRA to respond to evolving pressures, and to improve its capacity to work towards long-term investments, critical to the ongoing success of the CCRA.

Audited

Financial Statements

Statement of Management Responsibility

We have prepared the accompanying Statements of Operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada and with the reporting requirements of the Receiver General for Canada for departmental corporations. Significant accounting policies are set out in Note 2 to each of the Statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure maximum objectivity and freedom from bias, the financial statements are approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals and services provided without charge by other government departments, included in the Statements of Operations, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information contained in the *Public Accounts of Canada* is consistent with these Statements of Operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:

Rob Wright
Commissioner

D. G. J. Tucker
Chief Financial Officer and Assistant Commissioner
Finance and Administration

Ottawa, Ontario
July 23, 2001

Statement of Operations – Agency Activities

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Board of Management of the Canada Customs and Revenue Agency
and the Minister of National Revenue

I have audited the Statement of Operations – Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2001. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Agency Activities for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 23, 2001

Statement of Operations – Agency Activities

for the year ended March 31
(in thousands of dollars)

	2001	2000 (Restated–Note 3)
OPERATING AND ADMINISTRATION EXPENDITURES		
Services		
Personnel		
Salaries	1,919,013	1,839,989
Other allowances and benefits	672,499	617,191
	2,591,512	2,457,180
Accommodation	214,326	196,317
Transportation and communications	174,010	160,377
Professional and special services	163,500	148,354
Transfer payments to the Province of Quebec (GST joint administration)	118,953	94,901
Purchased repair and maintenance	81,890	58,647
Other services	44,507	57,690
Rentals	11,414	11,656
Information	4,948	2,478
Utilities	598	587
	3,405,658	3,188,187
Goods		
Equipment	94,501	97,748
Materials and supplies	63,578	61,736
Land, building and works	2,888	15,323
	160,967	174,807
Other expenditures		
Subsidies and other	2,365	3,103
Total operating and administration expenditures	3,568,990	3,366,097
NON-TAX REVENUE (Note 5)	213,249	201,035
NET COST OF OPERATIONS	**3,355,741**	**3,165,062**

Contingent liabilities (Note 11)
The accompanying notes are an integral part of this statement.

Approved by:

Rob Wright
Commissioner

Michael L. Turcotte
Chair, Board of Management

Notes to the Statement of Operations – Agency Activities

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

(a) supporting the administration and enforcement of the program legislation;
(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. This Statement of Operations – Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The separate Statement of Operations – Administered Activities has been divided into two components: administered revenues and administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Department of National Revenue Act, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations – Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. In addition, the Statement of Operations – Agency Activities has been prepared following the reporting requirements established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other government departments

Estimates of amounts for services provided without charge by other government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- accommodation provided by Transport Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada.

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and is not entitled to surpluses.

(g) Employee termination benefits, vacation pay and compensatory leave

Employee termination benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee termination benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee termination benefits and vacation pay leave liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

Beginning with the 2001-2002 fiscal year, the Government has changed its accounting policies to a form of full accrual accounting. Concurrently, the Agency is also implementing these new policies and will prepare a full set of financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flows beginning with the fiscal year ending March 31, 2002.

3. Change in accounting policies

The Agency's accounting policy is to record termination benefits, accumulated vacation pay and compensatory leave as the benefits are earned by the employees. Previously, these amounts were recorded on a cash basis. This change has been applied on a retroactive basis. The net effect is to increase the March 31st, 2000 other allowances and benefits expenditure, total operating and administration expenditures, and the net cost of operations by $37,994,000. These expenditures have no impact on the availability of funds in the reporting years. There is, however, an impact on future funding requirements as shown in note 4.

The corresponding liabilities are included in note 7.

4. Parliamentary appropriations

Vote 1-CCRA (Operating expenditures)	4,088,757	2,488,274
Less: Relief for Heating Expense payments[1]	1,469,587	-
Less: amounts available for use in subsequent years for Relief for Heating Expense payments[1]	92,552	-
Less: amounts available for other uses in subsequent year	115,230	99,364
	2,410,708	2,540,910
Vote 5-CCRA (Capital expenditures)	18,785	18,727
Less: amounts available for use in subsequent year	8,785	6
	10,000	18,721
Vote 10-CCRA (Transfer payments)	121,555	95,500
Less: amounts available for use in subsequent year	2,702	99
	118,853	94,901
Add: Statutory contributions to employee benefit plans	414,548	394,475
Spending of revenues received through the conduct of its operations pursuant to section 60 of the CCRA Act[2]	87,035	-
Other statutory expenditures	883	922
Spending of proceeds from disposal of surplus Crown assets	838	310
	456,104	395,711
TOTAL APPROPRIATIONS USED	2,990,765	2,849,943
Less: Non-tax revenue other than revenue netted against expenditures (Note 8)	80,451	65,611
Prior year expenditure charged to current year appropriation	0	9,900
	80,451	75,511
Add: Services provided without charge by other government departments (Note 10)	391,377	355,636
Net changes in future funding requirements (Note 7)		
Employee termination benefits	26,398	27,866
Vacation pay and compensatory leave	20,652	10,128
	437,427	393,630

[1] In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations – Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

[2] Authority to respend these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001.

4. Parliamentary appropriations

	2001	2000 (restated–Note 3)
	(in thousands of dollars)	
Vote 1-CCRA (Operating expenditures)	4,053,757	2,409,874
Less: Relief for Heating Expense payments[1]	1,459,267	-
Less: amounts available for use in subsequent years for Relief for Heating Expense payments[1]	62,552	-
Less: amounts available for other uses in subsequent year	115,230	69,264
	2,416,708	2,340,610
Vote 5-CCRA (Capital expenditures)	13,733	15,727
Less: amounts available for use in subsequent year	3,733	6
	10,000	15,721
Vote 10-CCRA (Transfer payments)	121,655	95,000
Less: amounts available for use in subsequent year	2,702	99
	118,953	94,901
Add: Statutory contributions to employee benefit plans	414,548	394,479
Spending of revenues received through the conduct of its operations pursuant to section 60 of the *CCRA Act*[2]	37,035	-
Other statutory expenditures	883	922
Spending of proceeds from disposal of surplus Crown assets	638	310
	453,104	395,711
TOTAL APPROPRIATIONS USED	2,998,765	2,846,943
Less: Non-tax revenue other than revenue netted against expenditures (Note 5)	80,451	65,611
Prior year expenditure charged to current year appropriation	0	9,900
	80,451	75,511
Add: Services provided without charge by other government departments (Note 10)	391,377	355,636
Net changes in future funding requirements (Note 7)		
Employee termination benefits	25,398	27,866
Vacation pay and compensatory leave	20,652	10,128
	437,427	393,630

[redacted]

In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expense payments, which were authorized through Vote 1 CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations – Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

Authority to respend these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001.

5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:

	2001	2000
	(in thousands of dollars)	
Non-tax revenue credited to Vote 1 - CCRA (Operating expenditures)		
Fees for collecting Employment Insurance premiums	83,086	77,748
Fees for collecting Canada Pension Plan contributions	49,712	57,676
	132,798	135,424
Respendable revenues[1]		
Administration fees – Provinces & Municipalities	24,247	–
Duty free shops	5,568	–
Refunds of previous years' expenditures	935	–
Services fees	3,385	–
Ruling fees	1,479	–
Other respendable revenues	1,661	–
	37,275	–
Other non-tax revenue		
Recovery of employee benefit costs for collecting activities	26,301	22,406
Administration fees – Provinces & Municipalities	–	20,652
Duty free shops	–	5,168
Refunds of previous years' expenditures	–	4,894
Services fees	–	2,975
Adjustment to accounts payable	10,117	2,271
Ruling fees	–	1,166
Lease and use of public property	669	644
Other non-tax revenue	6,089	5,435
	43,176	65,611

[1] Authority to respend these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001

6. Accounts receivable

At year-end, accounts receivable resulting from transactions with outside parties are as follows:

	2001	2000
	(in thousands of dollars)	
Accounts receivable – From other government departments	20,026	7,101
Accounts receivable – External to the Government	1,016	1,349
	21,042	8,450
Less: allowance for doubtful accounts	45	0

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

7. Liabilities

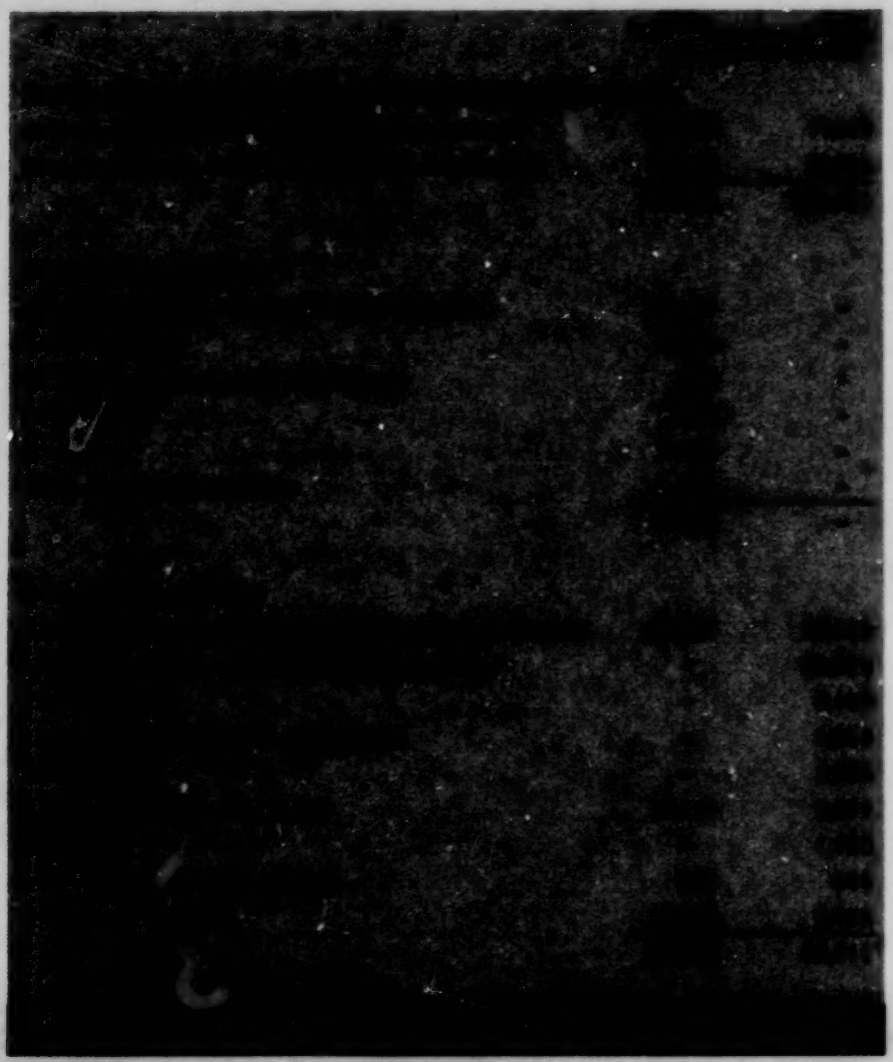
At year-end, the Agency has the following liabilities:

	2001	2000
	(in thousands of dollars)	
Employee termination benefits	347,522	322,124
Accounts payable – External to the Government	121,922	120,489
Vacation pay and compensatory leave	116,000	95,348
Accounts payable – To other government departments	70,483	75,586
Accrued employee salary and benefits	41,404	71,916
Capital leases	4,997	0
Accounts payable – To employees	3,139	2,693
Other liabilities	120	270

Expenditures associated with these liabilities are reflected in the Statement of Operations.

5. Non-tax revenue

The following table presents details of non-tax revenue as reported on the Statement of Operations:



[1] Authority to respend these revenues pursuant to section 60 of the *Canada Customs and Revenue Agency Act* commenced in 2000-2001

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Revenues associated with these accounts receivable are reflected in the Statement of Operations.

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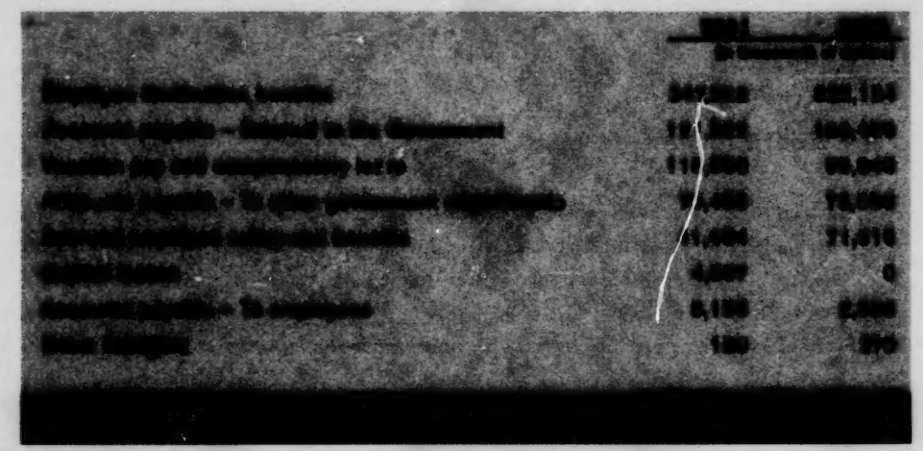


Expenditures associated with these liabilities are reflected in the Statement of Operations.

8. Capital assets purchases

Accounting principles of the Government of Canada for fiscal years included in these financial statements do not require the capitalization of assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of $10,000 or more.

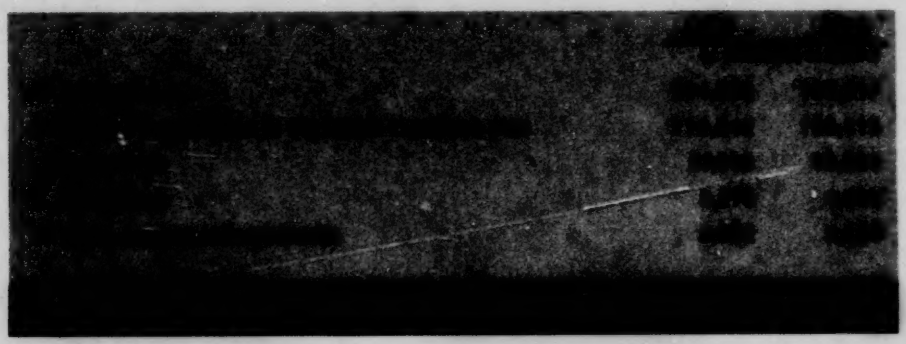
9. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total $1,045 thousand (2000 – $846 thousand) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

10. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

During the year, the Agency received accommodation and professional services without charge from other government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:



Certain payables and receivables outstanding at year end were with these related parties:

11. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated that as at March 31, 2001, there are $4 million ($12 million as at March 31, 2000) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

8. Capital assets purchases

Accounting principles of the Government of Canada for fiscal years included in these financial statements do not require the capitalization of assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of $10,000 or more.

	2001	2000
	(in thousands of dollars)	
Information technology equipment	17,929	4,622
Buildings under construction	6,542	12,438
Motor vehicles	1,675	2,060
Equipment	1,629	2,927
Capital leases (Information technology)	922	0
Buildings	544	34
Land	15	35

9. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total $1,045 thousand (2000 – $846 thousand) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

10. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

During the year, the Agency received accommodation and professional services without charge from other government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2001	2000
	(in thousands of dollars)	
Accommodation	214,326	196,317
Employer's contribution to the health insurance plan	112,842	105,415
Legal services	57,907	46,886
Audit services	3,270	4,358
Worker's compensation benefits	3,032	2,660

Certain payables and receivables outstanding at year end were with these related parties:

Accounts receivable – From other government departments	**20,026**	**7,101**
Accounts payable – To other government departments	**70,483**	**75,586**

11. Contingent liabilities

In connection with its operations, the Canada Customs and Revenue Agency is a defendant in certain cases of litigation. It is estimated that as at March 31, 2001, there are $4 million ($12 million as at March 31, 2000) in claims and pending and threatened litigation. A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. A contingent liability is recorded as an actual liability when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

Statement of Operations – Administered Activities

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Board of Management of the Canada Customs and Revenue Agency
and the Minister of National Revenue

I have audited the Statement of Operations – Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2001. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's operations of its Administered Activities for the year ended March 31, 2001 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 23, 2001

Statement of Operations – Administered Activities

for the year ended March 31
(in thousands of dollars)

	2001	2000
Administered Revenues		
Tax Revenues (Note 3)		
Income Tax		
Personal	163,763,361	154,151,820
Transfers to others (Note 4)	(75,235,713)	(69,327,944)
Total Personal	88,527,648	84,823,876
Corporation	30,947,905	25,321,506
Transfers to others (Note 4)	(2,736,354)	(2,131,298)
Total Corporation	28,211,551	23,190,208
Non-resident and other	4,312,234	3,499,284
Total Non-resident and Other	4,312,234	3,499,284
Total Income Tax	121,051,433	111,513,368
GST and HST, Excise and Customs		
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST)(Note 5)	29,641,521	27,376,527
Transfers to others (Note 4)	(1,818,627)	(1,799,367)
Total GST and HST	27,822,894	25,577,160
Excise energy taxes	4,805,284	4,757,133
Other excise duties and taxes	3,514,040	3,214,211
Transfers to others (Note 4)	0	(2,859)
Total Excise Duties and Taxes	8,319,324	7,968,485
Customs import duties	2,807,317	2,105,117
Total Customs Import Duties	2,807,317	2,105,117
Total GST and HST, Excise and Customs	38,949,535	35,650,762
Other		
Nova Scotia Worker's Compensation	156,660	29,746
Provincial sales, tobacco and alcohol taxes	38,470	26,826
Transfers to others (Note 4)	(195,130)	(56,572)
Total Other	0	0
Total Tax Revenues	160,000,968	147,164,130

Administered Revenues (Continued)

	2001	2000
Non-Tax Revenues (Note 6)		
Penalties	91,931	85,128
Interest	81,841	61,300
Other	26,327	14,828
Total Non-Tax Revenues	200,099	161,256
Total revenues administered on behalf of the Government of Canada	**160,201,067**	**147,325,386**

Administered Expenditures

Federal expenditures		
Child tax benefits	6,810,968	5,999,542
GST credit	2,901,708	2,846,993
Relief for Heating Expense payments	1,459,267	-
Children's special allowance	102,689	88,227
Interest	79,392	76,682
Old Age Security benefits repaid	(588,467)	(553,575)
Total federal expenditures	10,765,557	8,457,869
Other expenditures		
Provincial/Territorial Family Benefit Programs (Note 7)	1,769,872	510,592
Recoveries from Provinces/Territories	(1,769,872)	(510,592)
Total Other expenditures	0	0
Total expenditures administered on behalf of the Government of Canada	**10,765,557**	**8,457,869**

Contingent significant refunds (Note 8)
The accompanying notes are an integral part of this statement.

Approved by:

Rob Wright
Commissioner

Michael L. Turcotte
Chair, Board of Management

Notes to the Statement of Operations – Administered Activities

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:
(a) supporting the administration and enforcement of the program legislation;
(b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
(c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
(d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:
- collects revenues and administers tax laws for the federal government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations – Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations – Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act, Children's Special Allowances Act, Customs Act, Customs Tariff, Department of National Revenue Act, Excise Act, Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2) (a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations – Administered Activities has been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of these financial statements is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal government, provincial/territorial governments and other organizations. The most significant accounting policies are as follows:

(a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are now allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations – Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Income tax interest and penalties are recorded as tax revenue.

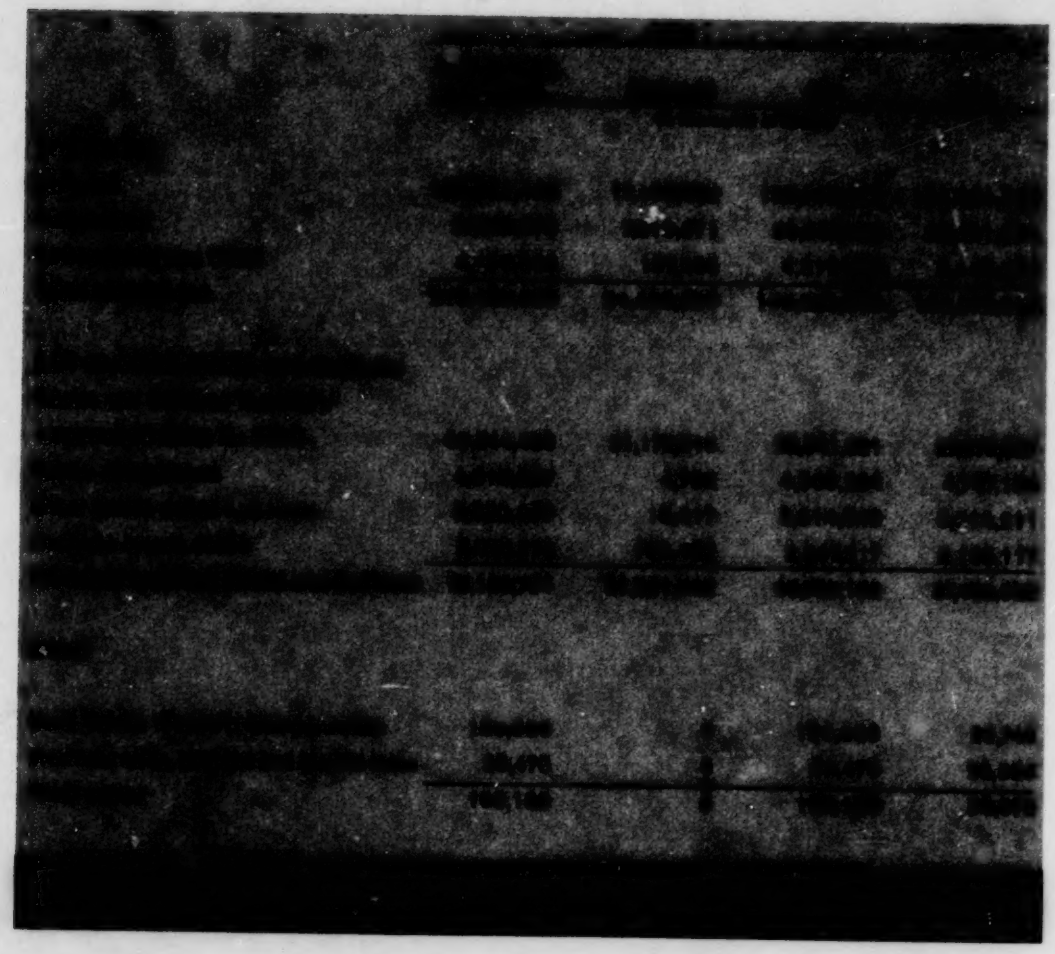
(c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance and the Relief for Heating Expense payments are charged in the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed. Provincial/Territorial benefit programs expenditures and recoveries are recognized on a cash basis.

Beginning with the 2001-2002 fiscal year, the Government has changed its accounting policies to a form of full accrual accounting. Concurrently, the Agency is also implementing these new policies and will prepare a full set of financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses and a Statement of Cash Flows beginning with the fiscal year ending March 31, 2002.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations – Administered Activities:



3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations – Administered Activities:

	2001			2000
	Gross Cash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income Tax				
Personal	180,961,433	17,198,072	163,763,361	154,151,820
Corporation	37,967,576	7,019,671	30,947,905	25,321,506
Non-resident and Other	4,499,520	187,286	4,312,234	3,499,284
Total income tax	223,428,529	24,405,029	199,023,500	182,972,610
GST and HST, Excise and Customs				
Goods and Services Tax(GST)/ Harmonized Sales Tax (HST)	60,814,436	31,172,915	29,641,521	27,376,527
Excise energy taxes	4,810,037	4,753	4,805,284	4,757,133
Other excise duties and taxes	3,529,457	15,417	3,514,040	3,214,211
Customs import duties	3,005,774	198,457	2,807,317	2,105,117
Total GST and HST, Excise and Customs	72,159,704	31,391,542	40,768,162	37,452,988
Other				
Nova Scotia Worker's Compensation	156,660	0	156,660	29,746
Provincial sales, tobacco and alcohol taxes	38,470	0	38,470	26,826
Total other	195,130	0	195,130	56,572

4. Transfers/Revenues collected on behalf of others

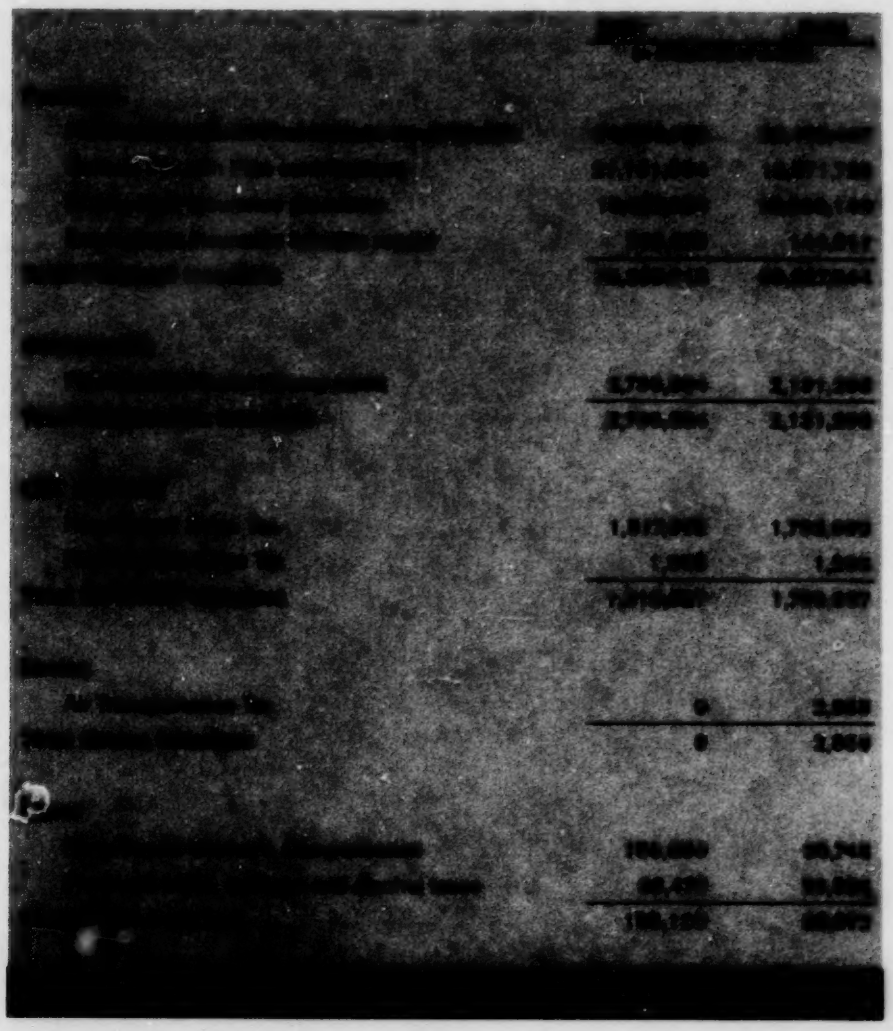
Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance benefits repaid, or to a liability account of the government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Transfers made in any one year typically are comprised of two components:

1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and
2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations – Administered Activities:



The following table presents details of transfers reported on the Statement of Operations – Administered Activities:

	2001	2000
	(in thousands of dollars)	
Personal		
Provincial/territorial/First Nations income taxes	34,880,720	33,473,467
Canada Pension Plan contributions	21,161,664	16,871,726
Employment Insurance premiums	18,987,354	18,838,140
Employment Insurance benefits repaid	205,975	144,611
Total Personal transfers	75,235,713	69,327,944
Corporation		
Provincial/territorial income taxes	2,736,354	2,131,298
Total Corporation transfers	2,736,354	2,131,298
GST and HST		
Harmonized Sales Tax	1,817,062	1,798,099
First Nations Sales Tax	1,565	1,268
Total GST/HST transfers	1,818,627	1,799,367
Excise		
Air Transportation Tax	0	2,859
Total Excise transfers	0	2,859
Other		
Nova Scotia Worker's Compensation	156,660	29,746
Provincial sales, tobacco and alcohol taxes	38,470	26,826
Total Other transfers	195,130	56,572

5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal government organizations is not included in this statement. As federal government organizations change their accounting systems over the next year, these amounts will be administered by the Agency and included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized sales tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

6. Non-tax revenues

The following table presents details of administered non-tax revenues:

	2001	2000
	(in thousands of dollars)	
Non-tax Revenue		
Penalties – GST and excise	91,931	85,128
Interest – GST and excise	81,841	61,300
Other		
Seizures	11,331	8,974
Fines and forfeitures	14,931	4,676
Sale of unclaimed goods, etc.	65	1,178
	26,327	14,828

5. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal government organizations is not included in this statement. As federal government organizations change their accounting systems over the next year, these amounts will be administered by the Agency and included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized sales tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

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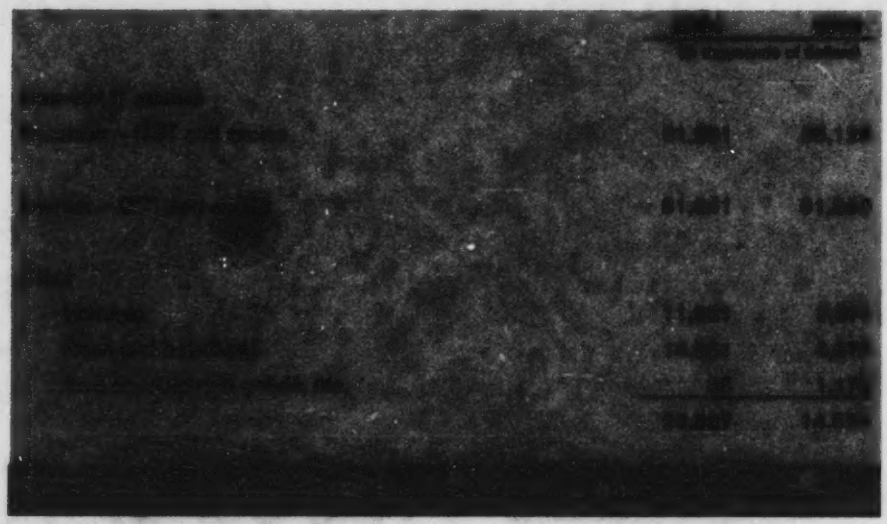
The following table presents details of administered non-tax revenues:



7. Provincial/Territorial benefit programs

Provincial/territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory.

8. Contingent significant refunds

Contingent significant refunds represent potential amounts that may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

Claims for significant tax refunds are disclosed until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time, the refund is either accrued or no longer disclosed, as appropriate. There are $1,123 million ($802 million as at March 31, 2000) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2001.

9. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

10. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2001	2000
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	12,178	11,398
Add: receipts	5,285	2,179
Less: disbursements	1,049	1,399
Balance, end of year	**16,414**	**12,178**
Temporary deposits received from importers		
Balance, beginning of year	700	745
Net transactions during the year	(144)	(45)
Balance, end of year	**556**	**700**

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act*, and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various customs and excise regulations regarding temporary entry of goods.

11. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

10. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act*, and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various customs and excise regulations regarding temporary entry of goods.

11. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

Unaudited

Supplementary Financial Information

Management Discussion and Analysis – Agency Activities

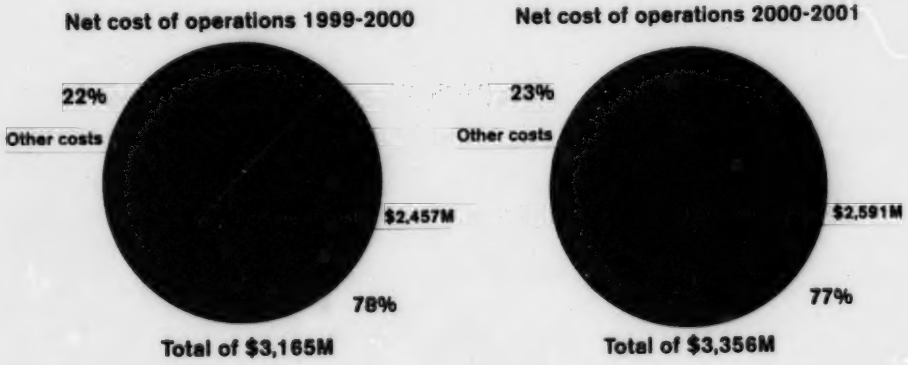
Agency management

The Canada Customs and Revenue Agency (CCRA) is organized and managed along five business lines. Within the business lines, the functional programs (e.g., Customs, Assessment and Collections, Compliance Programs, etc.) provide a further level of disaggregation whereby variances can be identified and explanations constructed. The information related to the functional programs and the results achieved are presented in the *Annex: Supplementary Performance Information by Business Line.* The larger part of the expenditure variances between fiscal years relates to the new authorities received by the CCRA in 2000-2001 as described in the Annex, such as submissions to Treasury Board for the Customs Action Plan, the February 2000 Federal Budget Omnibus Submission, and the October 2000 Economic Statement Submission.

The CCRA also has a number of key business drivers that impacted its business during 2000-2001 and account in part for increased expenditures in 2000-2001, such as a rise in the number of travellers entering Canada (3.8%), the individual tax-filing population (1.3%), and corporate tax filers (3.7%). In addition, collective agreements were signed and pay equity settlements were reached, leading to increased expenditures.

Net cost of operations

The CCRA net cost of operations is made up of approximately 77% personnel costs (salaries, other allowances, and benefits) and nearly 23% other costs. Much of the latter are linked to personnel costs (e.g., travel for auditors, personal computers, stationary, supplies, etc.) and therefore personnel costs are the primary cost drivers for the CCRA, as illustrated below:



Personnel costs (salaries, other allowances, and benefits)

The CCRA's personnel costs (salaries, other allowances, and benefits) increased by some 5% or $134 million over 1999-2000. This increase relates mainly to the following: collective agreements funding received from Treasury Board including pay equity settlements for the personnel administration group and PSAC; new authorities approved by Treasury Board described earlier and related to the February 2000 Federal Budget; the October 2000 Economic Statement; and customs modernization.

Of the $134 million increase, other allowances and benefits account for some $55 million, and are directly linked to the increase in the salaries noted above (for example: employee benefit plans, $20 million; overtime, $16 million; health insurance, $7 million; and vacation and compensation leave, $10 million).

Other costs

Other costs increased by 8% or some $56 million. These expenses all have a support relationship to the salary increases noted above. Major components of this increase relate to: transportation and communication, $14 million; accommodation, $18 million; professional and special services, $15 million; transfer payments, $24 million; purchase and repair, $23 million; decreases in the cost of other services, $13 million; land and building, $13 million; and offset by increases in non-tax revenue, $12 million.

Management Discussion and Analysis – Administered Activities

The Statement of Operations – Administered Activities reflects the total revenues and expenditures administered by the CCRA on behalf of the Government of Canada. As per Note 3 of the financial statements, the CCRA collects and then refunds certain amounts to taxpayers. The amounts for which analysis is provided in the following narrative are net of refunds, as reflected in the Statement of Operations.

Gross revenues (including non-tax revenue and net of refunds) administered on behalf of the Government of Canada amounted to $240.2 billion in 2000-2001, an increase of $19.6 billion, or 8.9%, over 1999-2000.

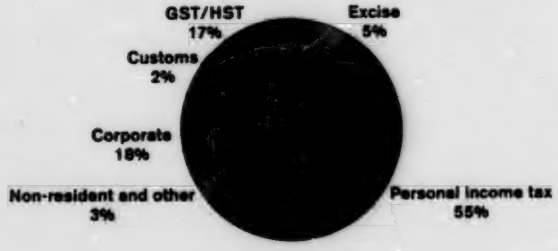
In addition, transfers are made either directly to the party on whose behalf the CCRA collects the taxes, such as Human Resources Development Canada for the Canada Pension Plan and Employment Insurance Account, or to a liability account from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in the latter manner.

Transfers increased 9.1% to $80.0 billion in 2000-2001.

The resulting total revenue administered on behalf of the Government of Canada amounted to $160.2 billion, which was $12.9 billion, or 8.7%, higher than in 1999-2000.

Details on the major components of revenues and expenditures are presented in the sections that follow.

Composition of revenues administered on behalf of the Government of Canada for 2000-2001



Personal income tax

Personal income tax receipts include source deductions for federal and provincial personal income tax, payments on filing, installments and collection of arrears, Canada Pension Plan contributions, and Employment Insurance premiums. These receipts were higher in 2000-2001 by $9.6 billion, or 6.2%.

Growth in gross receipts would have been stronger in 2000-2001 if it were not for the tax relief measures announced in the February 2000 Budget and October 2000 *Economic Statement* and *Budget Update*, which had a dampening effect on personal income tax revenue growth.

Within personal income tax:

- Source deductions rose by 3.2%, or $3.4 billion, and are consistent with Statistics Canada data, which indicated that full-time and part-time labour employment increased by 2.6%, wage settlements were up by 2.2%, and overall labour income rose by 7.2% in 2000.

- Payments on filing increased by $451 million, or 5.1%, in 2000-2001. The number of returns assessed where tax monies were owed to the government increased by 4.5%.

- Installment payments increased by $914 million, or 6.9%, in 2000-2001 as the number of installment remitters increased 4.9% over last year and the average amount to be paid was up $10 per client.

- CPP contributions were up $4.3 billion due to higher employment, but predominantly due to an increase in the pension ceiling from $37,400 in 1999 to $37,600 in 2000 and in the employer-employee contribution rate from 3.5% to 3.9% over the same period.

- EI premiums for 2000-2001 increased just 0.8% as the effects of higher employment and average wages were largely offset by a reduction in the employee premium rate from 2.6% to 2.4% per $100 of insurable earnings beginning January 2000.

Corporate, non-resident, and other

Receipts for corporate taxes were $5.6 billion, or 22.2%, higher than in 1999-2000. Statistics Canada data indicated that 2000 corporate profits increased 21.2%.

Non-resident and other taxes increased $0.8 billion, or 23.2%, primarily because of the improved economy in 2000-2001 over 1999-2000.

GST (including GST on imports) and HST

GST/HST receipts for 2000-2001 were $2.3 billion, or 8.3%, higher than for the previous year. Statistics Canada data indicated that retail sales in 2000 were 6.3% higher than in 1999, while importations increased by 11.1%. Misallocations in 1999-2000 between customs duty and GST on imports appear to have distorted variances.

Customs duties

Customs receipts increased $0.7 billion, or 33.4 %, in 2000-2001 over 1999-2000. Statistics Canada data indicated that 2000 importations were 11.1% higher than in 1999. Misallocations in 1999-2000 between customs duty and GST on imports appear to have distorted variances.

Excise duties and taxes

Excise duties and taxes increased a nominal 4.4%, or $0.3 billion, from 1999-2000 to 2000-2001.

Other

The Nova Scotia Worker's Compensation program only became effective in the fourth quarter of 1999-2000.

Non-tax revenues

Non-tax revenue increased $38 million, or 24%. Most of this can be attributed to increased penalties and interest on collection activity. The remainder of the increase is attributable to a number of miscellaneous items.

Federal expenditures

In total, federal expenditures for administered activities increased by $2.3 billion, or 27.3%. More than half of this increase is due to a Government program to provide relief for higher heating expenses by one-time payments to individuals who qualified for the GST credit, based on their 1999 tax returns. The remainder is primarily due to an increase in the amount of the Canada Child Tax Benefit paid to taxpayers, which became effective in July 2000.

Agence des douanes et du revenu du Canada

Rapport sur le rendement

Pour la période se terminant
le 31 mars 2001

Canada

Présentation améliorée des rapports au Parlement
Document pilote

Chaque année, le gouvernement établit son Budget des dépenses, qui présente l'information à l'appui des autorisations de dépenser demandées au Parlement pour l'affectation des fonds publics. Ces demandes d'autorisations sont présentées officiellement au moyen d'un projet de loi de crédits déposé au Parlement.

Le Budget des dépenses du gouvernement du Canada est divisé en plusieurs parties. Commençant par un aperçu des dépenses totales du gouvernement dans la Partie I, les documents deviennent de plus en plus détaillés. Dans la Partie II, les dépenses sont décrites selon les ministères, les organismes et les programmes. Cette partie renferme aussi le libellé proposé des conditions qui s'appliquent aux pouvoirs de dépenser qu'on demande au Parlement d'accorder.

Le *Rapport sur les plans et les priorités* fournit des détails supplémentaires sur chacun des ministères ainsi que sur leurs programmes qui sont principalement axés sur une planification plus stratégique et les renseignements sur les résultats escomptés.

Le *Rapport sur le rendement* met l'accent sur la responsabilisation basée sur les résultats en indiquant les réalisations en fonction des prévisions de rendement et les engagements à l'endroit des résultats qui sont exposés dans le *Rapport sur les plans et les priorités*.

Le Budget des dépenses, de même que le budget du ministre des Finances, sont le reflet de la planification budgétaire annuelle de l'État et de ses priorités en matière d'affectation des ressources. Ces documents, auxquels viennent s'ajouter par la suite les Comptes publics et les rapports ministériels sur le rendement, aident le Parlement à s'assurer que le gouvernement est dûment comptable de l'affectation et de la gestion des fonds publics.

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Avant-propos

Au printemps 2000, la présidente du Conseil du Trésor a déposé au Parlement le document intitulé *Des résultats pour les Canadiens et les Canadiennes : Un cadre de gestion pour le gouvernement du Canada*. Ce document expose clairement les mesures qu'entend prendre le gouvernement pour améliorer et moderniser les pratiques de gestion des ministères et organismes fédéraux.

En ce début de millénaire, l'approche utilisée par le gouvernement pour offrir ses programmes et services aux Canadiens et Canadiennes se fonde sur quatre engagements clés en matière de gestion. Tout d'abord, les ministères et les organismes doivent reconnaître que leur raison d'être est de servir la population canadienne et que tous leurs programmes, services et activités doivent donc être « axés sur les citoyens ». Deuxièmement, le gouvernement du Canada s'est engagé à gérer ses activités conformément aux valeurs les plus élevées de la fonction publique. Troisièmement, dépenser de façon judicieuse, c'est dépenser avec sagesse dans les secteurs qui importent le plus aux Canadiens et Canadiennes. En dernier lieu, le gouvernement du Canada entend mettre l'accent sur les résultats, c'est-à-dire sur les retombées et les effets des programmes.

Les rapports ministériels sur le rendement jouent un rôle de premier plan dans le cycle de planification, de suivi, d'évaluation ainsi que de communication des résultats, par l'entremise des ministres, au Parlement et aux citoyens. Plus tôt cette année, les ministères et les organismes ont été invités à rédiger leurs rapports en appliquant certains principes. Selon ces derniers, un rapport ne peut être efficace que s'il présente un tableau du rendement qui soit non seulement cohérent et équilibré mais bref et pertinent. Un tel rapport doit insister sur les résultats, soit les avantages dévolus aux Canadiens et Canadiennes, plutôt que sur les activités. Il doit mettre le rendement du ministère en contexte et le rattacher aux engagements antérieurs, tout en expliquant les écarts. Et comme il est nécessaire de dépenser judicieusement, il doit exposer clairement les liens qui existent entre les ressources et les résultats. Enfin, un tel rapport ne peut être crédible que si le rendement décrit est corroboré par la méthodologie utilisée et par des données pertinentes.

Par l'intermédiaire des rapports sur le rendement, les ministères et organismes visent à répondre au besoin croissant d'information des parlementaires et des Canadiens et Canadiennes. Par leurs observations et leurs suggestions, les parlementaires et les autres lecteurs peuvent contribuer grandement à améliorer la qualité de ces rapports. Nous invitons donc tous les lecteurs à évaluer le rendement d'une institution gouvernementale en se fondant sur les principes précités et à lui fournir des commentaires en vue du prochain cycle de planification.

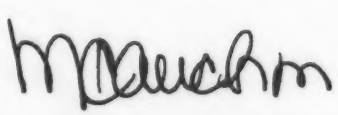
Le présent rapport peut être consulté par voie électronique sur le site Web du Secrétariat du Conseil du Trésor du Canada à l'adresse suivante :
http://www.tbs-sct.gc.ca/rma/dpr/dprf.asp
Les observations ou les questions peuvent être adressées directement au webmestre de ce site Web ou à l'organisme suivant :

Direction de la Gestion des résultats et des rapports
Secrétariat du Conseil du Trésor du Canada
L'Esplanade Laurier
Ottawa (Ontario) K1A 0R5
Téléphone : (613) 957-7167 – Télécopieur : (613) 957-7044

Agence des douanes et du revenu du Canada

Rapport sur le rendement

Pour la période se terminant
le 31 mars 2001



L'honorable Martin Cauchon
Ministre de revenu nationale

Le présent Rapport sur le rendement est identique au 2000-2001Rapport annuel de l'Agence des douanes et du revenu du Canada. Le ministre du Revenu national dépose le rapport annuel de l'ADRC au Parlement selon les exigences de la Loi sur l'*Agence des douanes et du revenu du Canada*. Le Rapport sur le rendement et le Rapport annuel de l'ADRC contiennent les mêmes renseignements détaillés et une évaluation du vérificateur général du Canada sur la justesse et la fiabilité de ces renseignements, ainsi que l'avis du vérificateur général du Canada sur les états financiers de l'ADRC. Pour obtenir d'autres renseignements sur le Rapport annuel de l'ADRC, visitez le Web à l'adresse www.adrc.gc.ca, ou écrivez à la Division de la responsabilisation et de la régie de l'entreprise, Direction générale des finances et de l'administration, Agence des douanes et du revenu du Canada, Ottawa, Canada K1A OL5.

Rapport sur le rendement de l'ADRC
Rapport annuel au Parlement 2000–2001

Pour vous servir encore mieux !
More Ways to Serve You!

Agence des douanes et du revenu du Canada
Canada Customs and Revenue Agency

Canada

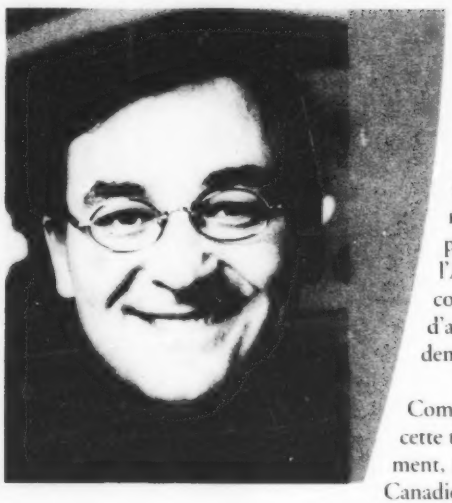
Rendons compte, le premier Rapport annuel de l'Agence des douanes et du revenu du Canada (ADRC) présenté au Parlement, porte sur deux thèmes : les réalisations de l'ADRC à la suite de sa transformation en agence, ainsi que la capacité de son effectif à réaliser la promesse du statut d'agence. Dans ces deux thèmes, le même fil conducteur ressort : le travail d'équipe est la clé de nos réussites jusqu'à présent, et il est également essentiel pour atteindre les objectifs fixés dans le Plan d'entreprise.

Rendons compte se divise en trois volumes. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes. L'*Annexe : Renseignements additionnels sur le rendement par secteur d'activité* décrit en détail notre rendement dans chacun des cinq grands secteurs d'activité de l'ADRC. Le dernier volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2000-2001.

Message du ministre

Toute organisation moderne et axée sur le service qui souhaite exercer ses activités et s'adapter au changement doit être en mesure de rendre des comptes. Dans le cas de l'Agence des douanes et du revenu du Canada (ADRC), nous rendons des comptes aux Canadiennes et aux Canadiens par l'intermédiaire du Parlement. Notre mission est claire : nous devons veiller au respect des lois et des règlements en matière de fiscalité, de commerce et d'administration des frontières, et contribuer ainsi au bien-être socio-économique de la population canadienne. Nous devons donc prouver clairement à celle-ci que notre façon d'agir correspond au but de notre mission.

Depuis notre passage au statut d'agence, à la fin de 1999, notre mission n'a pas changé, mais nous avons une plus grande latitude pour nous en acquitter de façon novatrice. En contrepartie, notre responsabilité de rendre compte au public canadien de nos résultats a été renforcée. Le document *Rendons compte* marque une étape importante dans l'évolution de l'ADRC. Notre organisation n'avait jamais entrepris une évaluation aussi exhaustive de l'efficacité de ses opérations avec autant de transparence.



Je suis fier de déposer au Parlement le premier rapport annuel de l'ADRC, qui fait état de ce que nous avons accompli au cours de notre première année comme agence. Par exemple, nous avons perçu 296 milliards de dollars en recettes fiscales fédérales et provinciales et versé 9,8 milliards de dollars à 3 millions de familles et à 8,6 millions de particuliers ayant droit à la prestation fiscale canadienne pour enfants ou au crédit pour la TPS/TVH. Nous avons aidé à protéger les agriculteurs canadiens et leurs troupeaux contre la menace de la fièvre aphteuse en renforçant la protection à la frontière. Nous avons établi de nouvelles relations de travail avec nos homologues provinciaux et territoriaux. Nous avons aussi établi et amélioré des relations de travail avec les petites et grandes entreprises canadiennes. Nous avons collaboré étroitement avec nos partenaires du gouvernement du Canada et contribué au projet Gouvernement en direct en mettant en place de nouveaux services électroniques comme IMPÔTNET. Comme 2001 est l'Année internationale des volontaires, j'aimerais souligner particulièrement la contribution importante d'un grand nombre de bénévoles à l'ADRC qui ont aidé d'autres Canadiennes et Canadiens à remplir leur déclaration de revenus ou leur demande de prestations.

Compte tenu de notre statut d'agence unique et de la souplesse qu'il nous confère, cette transparence accrue, qui sous-tend un rapport franc et détaillé de notre rendement, revêt une importance particulière. Nous nous attendons en effet à ce que les Canadiens, tant les particuliers que les entreprises, fassent preuve d'honnêteté et de bonne volonté lorsqu'ils produisent une déclaration de revenus, importent des biens ou demandent des crédits selon nos lois et règlements. Pour notre part, nous devons assurer à ces mêmes Canadiens — comme ils sont en droit de s'y attendre — que nous en ferons tout autant.

Le ministre du Revenu national,

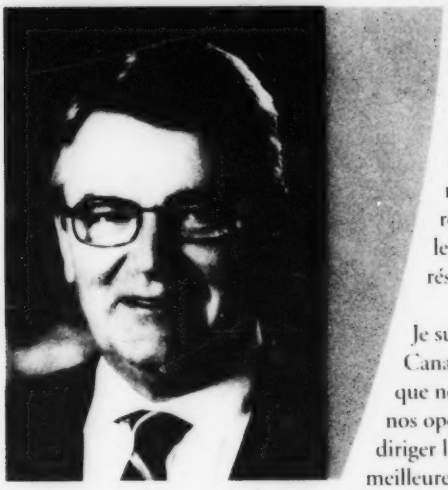
L'honorable Martin Cauchon

Mot du président

Le présent document est un rapport détaillé de la première année de fonctionnement de l'ADRC en tant qu'agence. Ce nouveau statut donne à l'ADRC les moyens d'améliorer son efficacité en visant un juste équilibre entre les principes du secteur public et les pratiques du secteur privé. Ce document se veut l'équivalent d'un rapport annuel à l'intention des actionnaires. Dans notre cas, chaque Canadien est actionnaire, et notre contribution au mieux-être socio-économique des Canadiens est l'objectif principal de notre entreprise.

La plupart des activités de l'ADRC — les lois que nous appliquons et les programmes que nous offrons — comportent des transactions obligatoires dont nous sommes responsables. Les sociétés et les particuliers auprès desquels nous percevons l'impôt et les taxes, ainsi que les visiteurs qui souhaitent traverser nos frontières, doivent respecter les règles. Nous devons donc nous assurer, dans notre façon d'accomplir nos activités, de maintenir la confiance et la bonne volonté des gens.

Pour y arriver, nous devons démontrer la compétence de l'ADRC et prendre publiquement des mesures visant à améliorer constamment notre performance. Pour ce faire, nous devons périodiquement évaluer notre rendement et partager les résultats avec nos employés — les personnes sur lesquelles nous comptons pour offrir un service de qualité — et avec les Canadiens — les personnes auxquelles nous devons rendre des comptes et dont la confiance et la bonne volonté sont essentielles à la réalisation de notre mandat.



Le Rapport annuel présente les résultats de cette évaluation. Il indique clairement les domaines dans lesquels nous avons répondu aux attentes ainsi que ceux que nous devons améliorer. Il présente également les secteurs prioritaires à améliorer, en fonction des quatre objectifs énoncés dans le programme de changement du Plan d'entreprise : transformer nos activités essentielles, encourager la réforme et le renouvellement des ressources humaines, mener à bien la réforme et le renouvellement administratifs et intégrer une gestion transparente axée sur les résultats.

Je suis convaincu que les renseignements contenus dans le rapport aideront les Canadiens à en apprendre davantage sur les forces de notre organisation, sur les défis que nous devons relever et sur notre besoin d'innover et de moderniser constamment nos opérations. J'espère également que le rapport aidera les gestionnaires et le personnel à diriger leurs efforts et à répartir les ressources selon les priorités, afin de prendre de meilleures décisions et d'obtenir de meilleurs résultats.

Le président du conseil de direction,

Michael L. Turcotte

Énoncé de responsabilité de la direction à l'égard des *renseignements sur le rendement*

Le Rapport annuel de l'Agence des douanes et du revenu du Canada pour l'exercice se terminant le 31 mars 2001 a été préparé sous la supervision du ministre du Revenu national et du commissaire, avec l'appui du conseil de direction de l'ADRC. La *Loi sur l'Agence des douanes et du revenu du Canada* stipule qu'un rapport annuel doit être déposé devant le Parlement. Ce rapport doit comprendre des renseignements sur le rendement de l'ADRC lié aux objectifs fixés dans le Plan d'entreprise pour 2000-2001 à 2002-2003. Il doit également présenter l'évaluation, faite par la vérificatrice générale du Canada, de l'équité et de la fiabilité de cette information. Ce n'est pas le rôle de la vérificatrice générale du Canada d'évaluer le rendement effectif de l'ADRC ni de le commenter.

La direction est responsable de l'exactitude et de l'intégralité de l'information présentée dans le rapport. Pour assumer cette responsabilité, elle maintient des systèmes et des pratiques de contrôle de gestion et financiers qui garantissent de façon raisonnable que l'information est exacte et complète. Quelques-uns des renseignements liés au rendement sont fondés sur les meilleurs jugements et estimations de la direction. Comme l'indique le rapport, la direction a utilisé, dans certains cas, de nouvelles catégories de renseignements qui ne respectent pas les attentes qu'a normalement l'ADRC à l'égard de l'intégralité et de la précision; cependant, il s'agit des meilleurs renseignements dont on dispose à l'heure actuelle.

Afin de garantir un degré d'assurance accru, la Vérification interne effectue des examens indépendants de différents aspects des renseignements liés au rendement de l'ADRC. En outre, les comités de vérification et de régie d'entreprise du conseil de direction (qui supervisent les responsabilités de la direction qui est chargée de maintenir des systèmes liés à la préparation de rapports sur le rendement, de rapports financiers et de rapports de contrôle interne adéquats) se réunissent périodiquement avec des vérificateurs internes et externes. Ces comités recommandent que le ministre approuve par la suite le Rapport annuel présenté au conseil de direction.

Le *Rapport sur le rendement de l'ADRC* et le volume qui l'accompagne, *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, renferment des renseignements sur le rendement de l'ADRC. Le *Rapport sur le rendement de l'ADRC* comprend également l'évaluation effectuée par la vérificatrice générale du Canada (voir page 1-63). Les renseignements financiers présentés dans ce volume et son annexe sont conformes aux états financiers vérifiés de l'ADRC qui sont présentés dans le dernier volume du Rapport annuel.

L'administrateur supérieur des affaires financières et sous-commissaire,
Direction générale des finances et de l'administration,

Stephen Rigby

Au sujet de *Rendons compte*

Rendons compte, qui est le thème du premier rapport annuel de l'Agence des douanes et du revenu du Canada présenté au Parlement, prouve notre détermination à être clairs et transparents en présentant aux Canadiens les résultats que nous obtenons. Dans ***Rendons compte***, nous avons consigné les sommes d'argent que nous avons dépensées et les résultats que nous avons obtenus au cours de notre premier exercice complet de fonctionnement, dans la mesure où il se rapporte à la mission et aux objectifs stratégiques établis dans notre Plan d'entreprise pour 2000-2001 à 2002-2003. Le premier volume, *Rapport sur le rendement de l'ADRC*, donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes. Le document intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, décrit en détail notre rendement dans chacun des cinq grands secteurs d'activité de l'ADRC. Le dernier volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2000-2001.

Résultats escomptés de l'ADRC

Dans la perspective de notre mission et de notre orientation stratégique, nous avons défini deux résultats stratégiques pour notre entreprise : **que les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières et que l'ADRC soit une organisation à la fine pointe de la technologie**. Les résultats stratégiques sont appuyés par sept résultats intermédiaires qui se répercutent clairement sur les Canadiens. Chacun de nos cinq secteurs d'activité contribue à la réalisation d'un ou de plusieurs de ces résultats.

1. Les Canadiens paient volontairement leur juste part d'impôt et de taxes.
2. L'assiette fiscale est protégée.
3. Les Canadiens reçoivent la part de prestations à laquelle ils ont droit.
4. La santé, la sécurité et les intérêts commerciaux des Canadiens sont protégés, et la compétitivité du Canada est facilitée grâce à nos frontières.
5. Les Canadiens obtiennent un examen impartial et opportun des décisions contestées au moyen de notre système de recours.
6. Les provinces, les territoires et d'autres ministères considèrent l'ADRC comme un fournisseur clé de services.
7. Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes de gestion modernes et novatrices.

Parmi les sept résultats intermédiaires, les deux derniers figurent dans les changements prévus qui font l'objet d'un plan triennal que nous sommes en voie de mettre en œuvre. Par conséquent, nos rapports sur le rendement mettent en évidence ce que nous avons accompli au cours de la première année par rapport au plan d'innovation d'une durée de trois ans. Les cinq autres résultats se rapportent à nos opérations de base. Pour nos secteurs d'activité, notre principale préoccupation demeure de soutenir le rendement approprié bon an mal an par rapport aux attentes que nous avons établies.

Pour évaluer notre rendement par rapport à ces résultats, nous avons établi 33 résultats attendus qui s'harmonisent avec les objectifs stratégiques fixés dans le Plan d'entreprise pour 2000-2001 à 2002-2003.

Évaluation de notre rendement

Dans ***Rendons compte***, l'ADRC a conçu son premier rapport de rendement en fonction des secteurs d'activité. Ce rapport représente l'évaluation de notre rendement. Il décrit les résultats attendus à l'appui de réalisations bien précises, les résultats que nous avons effectivement obtenus et les indicateurs dont nous nous sommes servis pour évaluer notre rendement. Nous attribuons une cote à chaque résultat attendu et nous déterminons si les résultats ont été atteints, en grande partie atteints, ou en grande partie non atteints. Nous présentons également une cote distincte de la qualité des renseignements sur lesquels nous avons basé l'évaluation.

Pour évaluer le rendement de l'ADRC en 2000-2001, nous avons employé toute une gamme d'indicateurs, y compris les résultats d'enquêtes, des échantillons statistiques et les données sur le volume des activités de l'entreprise. Dans certains cas, nous nous sommes fondés sur des estimations pour avoir une idée approximative, mais utile, d'une tendance liée au rendement. Dans d'autres cas, il n'y a pas encore d'indicateurs de rendement bien établis, ou encore les données justificatives ne sont pas suffisamment précises pour nous permettre de tirer des conclusions définitives.

Dans ***Rendons compte***, nous présentons notre rendement à deux niveaux. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, et le volume qui l'accompagne, *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, est un rapport plus complet sur les résultats obtenus par secteur d'activité.

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Résumé

Résumé

Introduction

Rendons compte, le premier rapport annuel de l'Agence des douanes et du revenu du Canada présenté au Parlement, relate la façon dont nous avons effectué notre travail au cours de la première année complète d'existence de l'Agence. Le rapport se concentre sur la façon dont nous réalisons nos activités quotidiennes et nous réussissons à respecter les attentes à la suite de notre transformation en agence.

Rendons compte relate la façon dont nous avons effectué notre travail au cours de la première année complète d'existence de l'Agence.

Grâce à notre statut d'agence, nous disposons de l'expertise et des directives d'un conseil de direction expérimenté et avisé ainsi que d'une souplesse accrue pour trouver des façons opportunes et novatrices d'accroître notre rendement. Nous avons également l'intention de continuer à consulter nos clients et les parties intéressées afin de vérifier si le service que nous offrons répond à leurs attentes et à leurs besoins.

Le Rapport annuel établit une assise solide pour préparer l'examen quinquennal qui est prévu dans la loi qui nous régit. Il représente le premier chapitre important de l'histoire de notre rendement, qui se poursuivra au cours des années à venir. Le rapport est également l'occasion idéale de faire part des leçons que nous avons tirées à d'autres ministères et organismes du gouvernement.

La transformation d'un ministère en agence n'est guère facile. Il s'agit d'une entreprise de taille qui nous amène à introduire un grand nombre de changements considérables touchant notre organisation et nos employés, tout en assurant un service de qualité avec des ressources limitées. Nous avons appris que nous ne parviendrons pas toujours à atteindre nos espérances et qu'il y aura toujours des secteurs à améliorer. Nous apprenons également à établir un juste milieu entre deux nécessités : se concentrer sur les activités de base de l'entreprise et innover. En allant de l'avant, nous continuerons à fixer des buts ambitieux, comportant des objectifs clairs, qui nous amèneront à devenir une organisation préoccupée par l'excellence.

Présentation de l'ADRC

Le 1er novembre 1999, Revenu Canada est officiellement devenu l'Agence des douanes et du revenu du Canada (ADRC). Une fois le ministère transformé en agence, notre principale mission, soit promouvoir l'observation des lois et des règlements au Canada dans les domaines de la fiscalité, du commerce et des opérations frontalières et contribuer au bien-être économique et social des Canadiens, n'a pas changé. Cependant, nous avons effectivement obtenu une nouvelle marge de manœuvre pour devenir plus innovateurs et améliorer notre service, notamment de meilleures possibilités pour former d'autres partenariats et saisir de nouvelles occasions d'affaires avec les provinces et les territoires. La création de l'Agence nous a également donné l'occasion de nous pencher sur des secteurs où nous pouvions et devions nous améliorer.

Nous sommes une entreprise diversifiée et complexe, dont le budget est de plus de trois milliards de dollars et qui emploie plus du quart de toute la fonction publique.

Nous sommes une entreprise diversifiée et complexe, dont le budget est de plus de trois milliards de dollars et qui emploie plus du quart de toute la fonction publique. En 2000-2001, nous avons recueilli environ 300 milliards de dollars de recettes fiscales, ou environ 1,2 milliard de dollars en moyenne par jour ouvrable. En outre, ces recettes incluaient plus de 37 milliards de dollars gérés au nom des provinces et des territoires. À nos frontières, nous avons accueilli plus de 111 millions de voyageurs et traité 10,6 millions de mainlevées commerciales dans 492 bureaux de douane. Nous avons soutenu les intérêts de milliers d'entreprises canadiennes à l'échelle internationale et effectué le paiement de crédits et de prestations dont le montant a atteint plus de 10 milliards de dollars, à plus de 10 millions de Canadiens au cours de l'exercice. En 2000-2001, nous avons traité 23,3 millions de déclarations de revenus de particuliers et de fiducies, de même que 1,3 million de déclarations de revenus de sociétés. Nous avons servi plus de 2 millions d'entreprises qui versent régulièrement la TPS et la TVH. Nous avons également poursuivi un programme de changement dynamique qui consiste notamment à exécuter la Stratégie en sept points pour l'équité et à faire preuve de leadership en matière de cybergouvernement au Canada.

Au cours de notre premier exercice complet de fonctionnement en tant qu'agence, nous nous sommes évertués à offrir le meilleur service possible en adoptant des mesures d'exécution responsables tenant compte des contraintes de nos niveaux de financement et d'autres défis liés à l'exploitation.

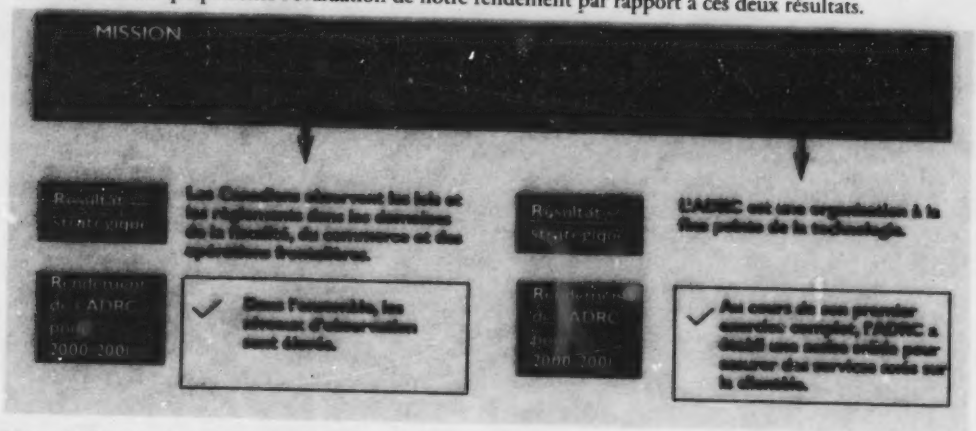
Notre rendement global

En fin de compte, nous sommes d'avis que nous avons répondu aux attentes élevées établies dans le Plan d'entreprise pour 2000-2001 à 2002-2003 à l'appui de notre mission. En même temps, nous sommes conscients qu'il existe des secteurs à améliorer.

Le Plan d'entreprise nous permettra d'atteindre les deux résultats stratégiques pour notre entreprise.

- Les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, ce qui représente notre principale activité quotidienne.
- L'ADRC est une organisation à la fine pointe de la technologie, qui offre notamment un programme de changement triennal destiné à améliorer notre exploitation et les services décrits dans le Plan d'entreprise.

Voici un tableau qui présente l'évaluation de notre rendement par rapport à ces deux résultats.



Notre évaluation des quatre principaux indicateurs de l'observation suggère que nous avons atteint notre premier objectif stratégique : l'immense majorité des Canadiens et des entreprises observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières. Pour ce qui est du deuxième objectif stratégique, nous avons établi une assise solide et démontré que nous avions réalisé des progrès considérables au cours du premier exercice de notre programme de prestation de services axés sur la clientèle. Cependant, nous devons encore apporter des améliorations à cet égard.

Pour en savoir davantage sur le rendement de l'ADRC par rapport à ces deux objectifs stratégiques, consultez le tableau 4 à la page 1-27 et le tableau 5 à la page 1-29.

Faits saillants sur le rendement

La section qui suit présente les faits saillants sur le rendement dans nos secteurs d'activité. Dans plusieurs secteurs, nous sommes parvenus à obtenir d'excellents résultats ou des succès remarquables. Dans d'autres, nous avons défini les secteurs qui exigent des améliorations et nous nous en occupons. Dans la plupart des cas, nous avons mis en place ou sommes en voie de concevoir des projets destinés à remédier à la situation. Les faits saillants s'articulent autour de nos deux grands thèmes : gérer le continuum de l'observation des lois et des règlements (page 1-25) et innover pour l'avenir (page 1-28). Ces thèmes s'harmonisent directement avec nos deux résultats stratégiques.

On trouvera un résumé complet de notre rendement dans tous les secteurs d'activité à l'appendice A, intitulé «Rapport de rendement de l'ADRC» (page 1-80). Il s'agit d'un résumé de notre rendement par rapport aux sept résultats intermédiaires pour nos secteurs d'activité.

En outre, le volume d'accompagnement, *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, rend compte en détail de notre rendement pour toutes nos opérations; l'ouvrage comprend un chapitre distinct sur le rendement de chaque secteur d'activité. Les numéros de page correspondants sont indiqués dans la section qui suit.

Résumé

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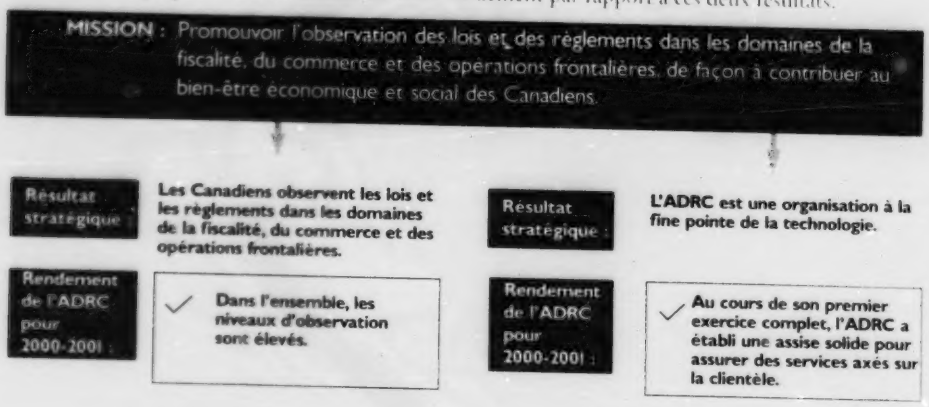

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Faits saillants sur le rendement – Succès remarquables

Pages

Gérer le continuum de l'observation des lois et des règlements

✓ Nous avons fait preuve d'une grande réceptivité en mettant en œuvre des **changements fondamentaux dans les lois et les règlements touchant l'impôt sur le revenu des Canadiens.** Ces changements, les plus importants en 25 ans, découlaient du budget fédéral et de l'énoncé écomomique et prévoyaient notamment la mise en oeuvre de l'impôt calculé sur le revenu (ICSR) pour cinq provinces. Annexe 2-22

✓ **Quatre-vingt-dix-huit pour cent des 22,8 millions de déclarations de revenus des particuliers ont été traitées de façon efficace et à temps.** Pour l'exercice courant et les deux derniers exercices, nous avons dépassé notre norme de service. Annexe 2-32

✓ **Nous estimons que plus de 99 % des 34 millions de paiements de la prestation fiscale canadienne pour enfants (PFCE) et des 33 millions de paiements du crédit pour la TPS/TVH ont été faits à temps.** Annexe 2-76

✓ **Nous avons appuyé avec succès le Sommet des Amériques à Québec** en assurant la planification, la coordination et la prestation de services douaniers. Annexe 2-101

✓ **Nous avons réussi à protéger la frontière contre l'introduction de la fièvre aphteuse** en resserrant en temps voulu les contrôles de gestion à la frontière, en collaboration avec d'autres ministères et organismes gouvernementaux. Annexe 2-101

✓ **Nous sommes parvenus à obtenir le financement supplémentaire** requis pour améliorer le traitement de la charge de travail et préserver l'intégrité de la réalisation de nos programmes. Annexe 2-150

Innover pour l'avenir

✓ Nous avons réalisé des progrès pour offrir aux Canadiens **des services intégrés, harmonisés et axés sur la clientèle** :

- une première **étude de référence** a permis d'établir qu'au moins 61 % des Canadiens sont d'avis que l'ADRC fait du bon travail, dont 9 % croient qu'elle fait du très bon travail; Annexe 2-165
- **nous sommes un chef de file en matière de cybergouvernement, reconnu à l'échelle internationale,** offrant de plus en plus de services clés par Internet, comme IMPÔTNET; Annexe 2-31
- nous modernisons nos services douaniers grâce au **lancement du Plan d'action des douanes** et au dépôt de la législation devant le Sénat en mars 2001. Annexe 2-91

✓ **Nous réformons notre système de gestion des ressources humaines** pour appuyer la prestation améliorée de services, dans le cadre de notre programme triennal de changement. Parmi les faits saillants de la première année : dotation plus rapide et plus souple; création d'un cadre de gestion supérieure élargi; lancement d'un programme d'apprentissage amélioré; et mise en œuvre d'un nouveau mode de gestion des différends fondé sur les intérêts. Annexe 2-142

✓ **Nous intégrons les priorités de nos clients à la gestion de l'ADRC**, grâce à la mise en place du nouveau conseil de direction de l'ADRC et à son engagement réussi. Annexe 2-138

✓ **Nous renforçons nos partenariats avec les provinces et les territoires,** grâce à la signature d'autres cadres de gestion de services, appuyés par une procédure officielle de préparation de rapports annuels. Annexe 2-80

Faits saillants sur le rendement – Principaux secteurs à améliorer

	Pages
Gérer le continuum de l'observation des lois et des règlements	
• **Il y a eu des retards considérables dans le traitement des déclarations de revenus des sociétés** à cause des travaux exigés par l'entrée en service d'un nouveau système.	Annexe 2-32
• **Il faut encore augmenter la qualité du service** offert dans certains secteurs clés, comme l'accessibilité des lignes téléphoniques pendant les périodes de pointe pour les déclarants et les bénéficiaires de prestations, malgré les progrès réalisés chaque année.	Annexe 2-24 & 2-72
• En dépit de certaines améliorations, **les différends sont trop longs à régler**, et la supervision de la qualité et de l'uniformité des décisions concernant les dispositions en matière d'équité et les cas simples devrait être plus rigoureuse.	Annexe 2-118
• **Certains systèmes d'évaluation du rendement sont inadéquats** (notamment pour les services douaniers) : on manque d'objectifs de rendement clairement définis pour bon nombre de nos opérations, et environ la moitié de nos objectifs sont de nature qualitative et ne sont pas suffisamment axés sur les résultats.	1-61
• **Notre niveau de service est bien en dessous des normes de service au public de l'ADRC pour environ un tiers des 31 normes** pour lesquelles nous avons des données sur le rendement. De plus, nous devons étendre la portée des normes actuelles régissant la rapidité d'exécution et concevoir de nouvelles normes sur la précision, l'équité et l'accessibilité, et nous devons appuyer ces normes avec des outils de mesure du rendement judicieux et opportuns.	1-86
• **Le manque de fonds pour les vérifications et les examens** a contribué à réduire considérablement les taux de vérification en les ramenant à des niveaux qui suscitent des inquiétudes quant à notre capacité de maintenir l'intégrité de ces activités.	Annexe 2-49
• **Les progrès pour ramener les comptes débiteurs en souffrance au niveau visé sont lents**.	Annexe 2-33
• **Les vieux systèmes d'établissement des coûts** nous empêchent d'évaluer précisément le coût de nos opérations dans les secteurs d'activité ainsi que les gains au chapitre de la productivité.	Annexe 2-151
Innover pour l'avenir	
• La composante liée à la gestion des ressources humaines des nouveaux Systèmes administratifs d'entreprise (SAE), qui intègre les tâches liées aux ressources humaines et à la budgétisation de même que les tâches financières, continue de poser des **problèmes liés à la qualité des données**.	Annexe 2-142

Accroître notre rendement

Nous nous penchons sur les secteurs où il faut apporter des améliorations grâce à différentes stratégies et initiatives, notamment le Plan d'entreprise pour 2001-2002 à 2003-2004 et le Plan d'amélioration du rendement présenté dans la section intitulée « Le chemin à prendre » à la page 1-57. Dans certains cas, nous avons déjà mis en place des mesures correctives. Dans d'autres secteurs, il faudra encore plusieurs années. Cependant, en vue de continuer à augmenter son rendement, l'ADRC équilibre ses efforts entre la nécessité d'apporter les changements prévus et l'exigence primordiale de préserver l'intégrité des systèmes qui nous permettent d'exécuter actuellement nos programmes.

Faits saillants sur le rendement – Principaux secteurs à améliorer	Page
Gérer le continuum de l'observation des lois et des règlements	
• Il y a eu des retards considérables dans le traitement des déclarations de revenus des particuliers à cause des travaux exigés par l'entrée en service d'un nouveau système.	Annexe 2-52
• Il faut encore augmenter la qualité du service offert dans certains secteurs clés, comme l'accessibilité des lignes téléphoniques pendant les périodes de pointe pour les déclarants et les bénéficiaires de prestations, malgré les progrès réalisés depuis quelques années.	Annexe 2-58 & 2-72
• En dépit de certaines améliorations, les différends sont trop longs à régler, et la supervision de la qualité et de l'uniformité des décisions concernant les dispositions en matière d'équité et les cas simples devrait être plus rigoureuse.	Annexe 2-118
• Certains éléments d'évaluation du rendement sont inadéquats (notamment pour les services directs) : on manque d'objectifs de rendement clairement définis pour bon nombre de nos opérations, et environ la moitié de nos objectifs sont de nature qualitative et ne sont pas suffisamment axés sur les résultats.	1-61
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• La complexité liée à la gestion des ressources humaines des nouveaux Systèmes administratifs d'entreprise (SAE), qui intègre les tâches liées aux ressources humaines et à la budgétisation de même que les tâches financières, continue de poser des problèmes liés à la qualité des données.	Annexe 2-142

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Rapport sur le *rendement de l'ADRC*

Notre mission

L'ADRC tient à offrir un service amélioré aux Canadiens. Le statut d'agence n'a pas modifié notre principale mission, qui consiste à promouvoir l'observation des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières. Ce changement est plutôt, pour notre organisation, l'occasion idéale de faire preuve de plus d'innovation. Nous avons maintenant la possibilité de former de nouveaux partenariats avec les provinces et les territoires et de nous occuper des secteurs où nous nous sommes rendu compte qu'il fallait augmenter notre rendement. Notre défi consiste à utiliser une nouvelle marge de manœuvre dans différents secteurs (notamment les ressources humaines et les relations de travail, les biens immobiliers, l'approvisionnement, la gestion des biens, de même que la régie d'entreprise et la supervision stratégique) pour aligner davantage notre organisation sur les besoins et les attentes des Canadiens. Cette situation a contribué à augmenter considérablement les attentes à l'égard du rendement pour notre organisation de même que notre capacité à respecter ces attentes.

Il n'y a pas d'autres organisations publiques qui touchent la vie quotidienne d'autant de Canadiens que l'ADRC. De toutes les interactions du public avec le gouvernement du Canada, ce sont celles avec l'ADRC qui sont les plus fréquentes. Notre capacité à gérer sagement ces relations et à parvenir à des niveaux d'observation sains et durables des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières représente un facteur crucial qui contribue à façonner les attitudes du public à l'égard du gouvernement en général. Les valeurs de l'Agence que sont l'intégrité, le professionnalisme, le respect et la collaboration nous orientent dans nos relations avec les Canadiens et dans nos partenariats.

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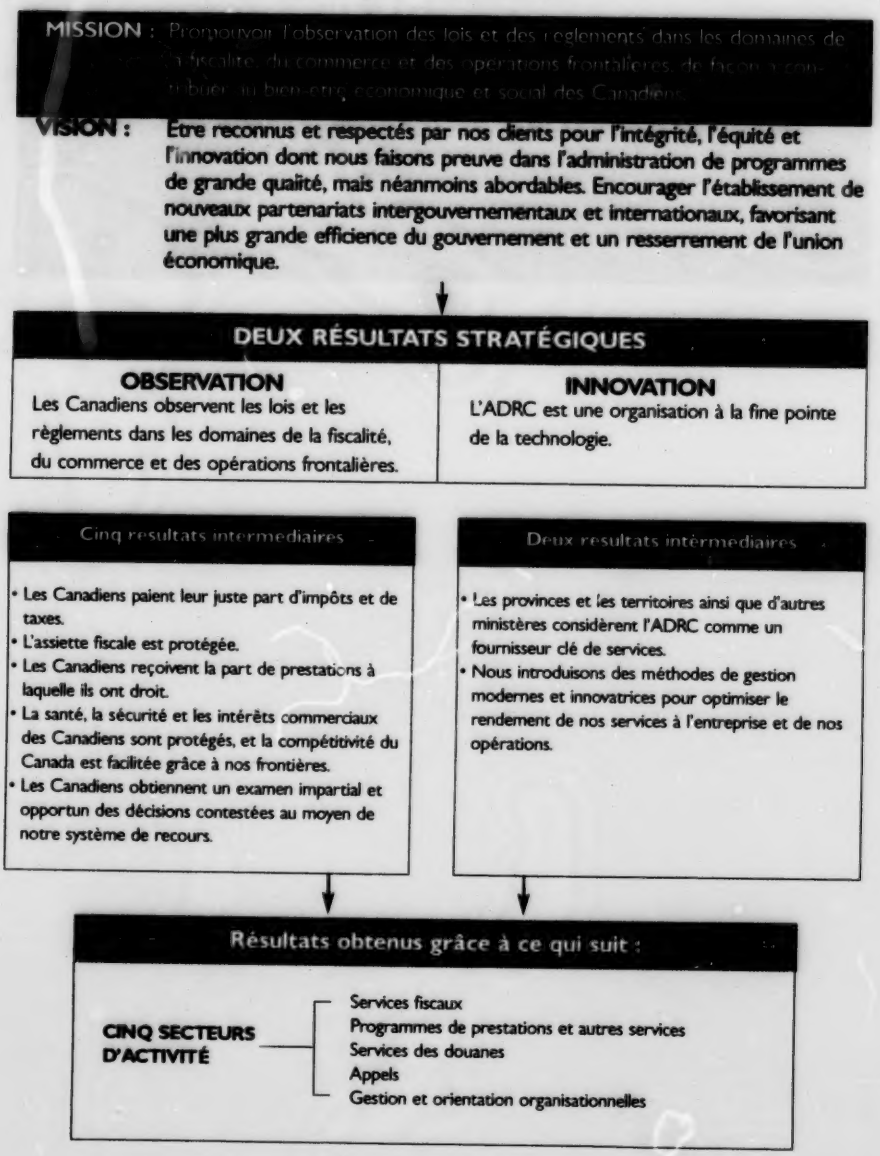
L'ADRC s'acquitte de son mandat dans un cadre complexe composé de 180 lois, dont la *Loi de l'impôt sur le revenu*, la *Loi sur la taxe d'accise*, la *Loi sur l'accise* et la *Loi sur les douanes*. Ce n'est pas l'ADRC qui établit ces lois : elles sont adoptées par le Parlement et les assemblées législatives des provinces. Nous les appliquons plutôt au nom de ces derniers. Dans le cas des lois fédérales, l'ADRC travaille en collaboration avec le ministère des Finances afin de mettre en place l'autorité législative appropriée qui assurera une administration efficace et efficiente dans les domaines de la fiscalité et des opérations frontalières.

Le tableau suivant illustre l'assise stratégique qui relie notre mission et notre vision à nos deux résultats stratégiques et à nos sept résultats intermédiaires. Ces réalisations correspondent au résultat final et aux avantages à long terme que nous cherchons à obtenir en nous acquittant de notre mandat. Elles jettent les bases qui permettront d'évaluer si nos réalisations favorisent l'observation des lois et des règlements et contribuent au bien-être économique et social des Canadiens, ainsi que de faire progresser notre programme visant à faire de notre agence une organisation à la fine pointe de la technologie.

Tableau 1 : **Résultats escomptés de l'ADRC**

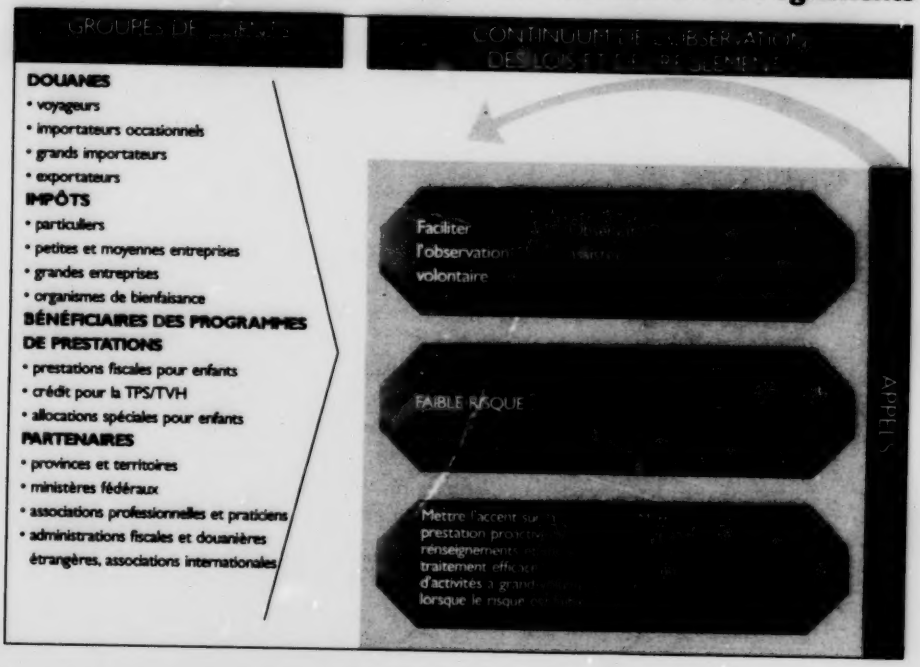


Gérer le continuum de l'observation des lois et des règlements

Afin de réaliser notre mission, qui consiste à promouvoir l'observation des lois et des règlements du Canada dans les domaines de la fiscalité, du commerce et des opérations frontalières, nous avons recours à une combinaison de stratégies axées sur l'adoption de mesures d'exécution responsables et sur les services, appuyées par la gestion des risques. Notre approche globale consiste essentiellement à faciliter l'observation volontaire des lois et des règlements. Nous partons de la prémisse que la plupart des gens et des entreprises sont honnêtes et que, s'ils ont l'occasion et qu'on leur offre les outils qu'il faut, ils observeront volontairement la loi. Cette hypothèse est la pierre angulaire du régime des douanes et du régime fiscal, et notre expérience a confirmé notre position au fil des ans.

Comme l'illustre le tableau ci-dessous, tous les services que nous offrons et toutes les activités que nous exécutons se situent le long d'un continuum entre les deux pôles suivants : aider les Canadiens à respecter l'obligation d'observer la loi, lorsque le taux d'observation volontaire est considéré comme élevé en général, et gérer l'observation assistée des lois et des règlements, qui prévoit des vérifications et des bilans supplémentaires (p. ex. vérification) pour vérifier si la loi est bien comprise et respectée. S'y greffent des activités d'exécution visant à contrer l'évasion fiscale, la contrebande ou l'immigration illégale. Un système de règlement des différends visant à offrir un recours équitable et impartial sous-tend le continuum de l'observation des lois et des règlements.

Tableau 2 : **Continuum de l'observation des lois et des règlements**

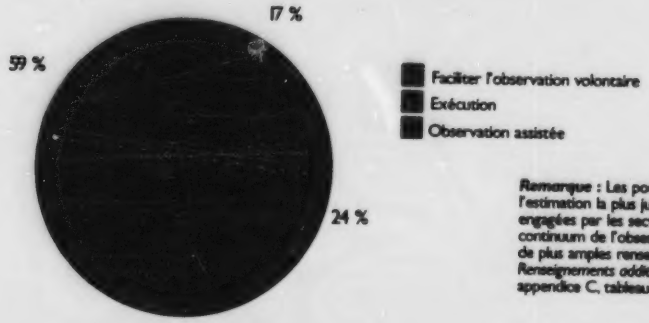


Pour gérer le continuum de l'observation des lois et des règlements, nous devons établir un équilibre entre les intérêts personnels et l'intérêt public (que nous offrions des services de qualité supérieure, répondant aux besoins des gens, d'une part, ou que nous appliquions de façon responsable la loi, d'autre part). Lorsque c'est possible, nous nous efforçons d'offrir un traitement et un service rapides aux gens et aux entreprises. Il n'est pas facile de trouver l'équilibre, notamment dans un milieu en évolution. Lorsque le risque d'inobservation des lois et des règlements est élevé, nous devons adapter notre combinaison de stratégies liées à l'exécution des programmes pour que, dans l'ensemble, nous obtenions ce qui suit :

- que l'équité et l'intégrité de notre régime fiscal soient protégées à l'avantage de tous les Canadiens;
- que la circulation des marchandises traversant nos frontières se fasse conformément aux conventions commerciales;
- que les Canadiens reçoivent les prestations et les paiements auxquels ils ont droit;
- que la santé et la sécurité des Canadiens soient protégées à l'aide de mesures de contrôle responsables à nos frontières et aux points d'entrée.

Le tableau ci-dessous illustre une estimation de la façon dont nous avons réparti nos ressources le long du continuum de l'observation des lois et des règlements. Comme nous l'avons décrit dans le tableau, la majeure partie des 3,1 milliards de dollars dépensés en 2000-2001 pour l'exploitation des programmes réguliers a été consacrée à la facilitation. Environ 59 % de cette somme a été affectée au service à la clientèle, notamment les opérations de traitement, comme les déclarations de revenus et les demandes de prestations, ainsi que le dédouanement des voyageurs et des marchandises. L'Agence a aussi affecté 24 % de ses ressources totales à des activités d'observation assistée, comme des examens, des vérifications et des examens secondaires des douanes. Les activités d'application de la loi (recouvrement des recettes, enquêtes criminelles, fouilles, saisies, etc.) représentaient une partie relativement peu importante des ressources totales (17 %).

Tableau 3 : Ressources affectées au continuum de l'observation des lois et des règlements en 2000-2001



Remarque : Les pourcentages ci-dessus sont calculés à partir de l'estimation la plus juste, par la direction, des dépenses réelles engagées par les secteurs d'activité dans les activités liées au continuum de l'observation des lois et des règlements. Pour obtenir de plus amples renseignements, voir le document intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, appendice C, tableau 8, à la page 2-179.

La façon dont nous gérons le continuum de l'observation des lois et des règlements est cruciale pour la réalisation de notre principal résultat stratégique (les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières) et représente l'un des deux grands thèmes centraux autour desquels notre rapport s'articule. Nos efforts de gestion du continuum de l'observation des lois et des règlements sont grandement appuyés par la présence d'un solide fondement législatif. Nous pouvons aussi compter sur la collaboration de 1,4 million d'employeurs qui retiennent et versent l'impôt sur le revenu prélevé sur la paie de leurs employés et d'environ 2 millions d'entreprises qui versent régulièrement la TPS/TVH, sans parler des entreprises, des voyageurs et des négociants qui versent d'autres droits et taxes. Enfin, nous bénéficions de l'appui de nos partenaires fédéraux, provinciaux, territoriaux et internationaux.

Nous constatons avec fierté que, dans l'ensemble, les taux d'observation volontaire sont élevés aujourd'hui au Canada.

Nous constatons avec fierté que, dans l'ensemble, les taux d'observation volontaire sont élevés aujourd'hui au Canada. Comme il est indiqué à la page 1-34, environ 95 % des recettes totales sont perçues sans que l'ADRC n'ait à prendre de mesures d'exécution directes. Cette statistique prend tout son sens lorsque nous la considérons par rapport aux quatre indicateurs de l'observation que sont la production de déclarations, les opérations frontalières, les paiements et les déclarations.

Comme le montre le tableau 4, la proportion des Canadiens qui se conforment aux exigences liées aux versements et aux déclarations est élevée. Beaucoup de Canadiens n'ont pas l'obligation légale de produire des déclarations de revenus, par exemple, parce qu'ils n'ont pas un revenu suffisamment élevé. Bien que certaines de ces personnes produisent une déclaration pour pouvoir toucher des prestations sociales, comme la prestation fiscale canadienne pour enfants et le crédit pour la TPS/TVH, d'autres n'ont pas droit à ces prestations ou n'en veulent pas. Selon nos plus récentes statistiques, 91,8 % de tous les Canadiens âgés de 18 ans et plus ont produit une déclaration de revenus des particuliers en 1999. Cela représente un taux d'observation élevé si l'on considère que les particuliers n'ont pas tous à produire une déclaration. Cette année, un pourcentage élevé des particuliers imposables se sont conformés aux exigences liées au paiement de l'impôt : 94,4 % d'entre eux ont payé leur solde dû en temps voulu.

Le taux d'observation des sociétés au chapitre de la production de déclarations et des paiements a lui aussi été plutôt élevé en 1999. Des quelque 1,38 million d'entreprises constituées en société cette année-là, 1,18 million (soit environ 85,5 %) ont produit une déclaration de revenus des sociétés. Environ 494 000 de ces déclarations faisaient état d'un solde dû, que la plupart des sociétés imposables (environ 92 %) ont acquitté en temps voulu.

Bien que nous ne puissions pas mesurer avec précision le niveau d'observation en matière de production de déclarations et de paiement pour ce qui est de la TPS/TVH, environ 2 millions d'entreprises versent régulièrement plus de 60 milliards de dollars par année en TPS/TVH. Par ailleurs, nous avons mené des tests sur échantillonnage concernant le respect des lois touchant les douanes et la frontière par les voyageurs et les entreprises au moment de l'entrée au pays, que ce soit par la route ou par les airs. Selon les résultats, qui n'ont pas une grande valeur sur le plan statistique, les niveaux d'observation à ce chapitre sont élevés.

Pour ce qui est de l'observation au niveau des déclarations, bien que notre système actuel d'évaluation des risques ne couvre pas toutes les questions liées à l'observation des lois et des règlements, nous sommes d'avis que, selon les estimations disponibles, l'inobservation est maintenue à des niveaux relativement bas.

Tableau 4 : Énoncé des résultats stratégiques – Promotion de l'observation des lois et des règlements

Promouvoir l'observation des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, de façon à contribuer au bien-être économique et social des Canadiens.

Les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières.

Dans l'ensemble, les niveaux d'observation sont élevés. ■ ●

	Page
• OBSERVATION EN MATIÈRE DE PRODUCTION DE DÉCLARATIONS 91,8 % des Canadiens âgés de 18 ans et plus produisent une déclaration de revenus des particuliers, et l'immense majorité (96,5 %) des entreprises connues qui sont tenues de produire des déclarations le font aussi, sans que l'ADRC n'ait à intervenir.	Annexe 2-20
• OBSERVATION À L'ÉGARD DES OPÉRATIONS FRONTALIÈRES Les résultats d'échantillonnage, quoique statistiquement faibles, indiquent que les voyageurs et les entreprises observent, dans une large mesure, les lois et les règlements en respectant les exigences à la frontière lorsqu'ils entrent au pays par avion ou par la route.	Annexe 2-97
• OBSERVATION EN MATIÈRE DE PAIEMENTS Parmi tous les déclarants qui sont des particuliers, 94,4 % ont payé en temps voulu l'impôt déclaré. Environ 2 millions d'entreprises versent régulièrement la TPS/TVH, ce qui représente des recettes de plus de 60 milliards de dollars par année. Environ 92 % des sociétés imposables ont payé leur impôt déclaré en temps voulu.	Annexe 2-20
• OBSERVATION EN MATIÈRE DE DÉCLARATION L'ADRC est d'avis qu'en général, les erreurs de déclaration ou l'inobservation intentionnelle des lois et des règlements sont relativement peu élevées.	Annexe 2-20

Légende

■ Le résultat stratégique a été atteint.
● L'évaluation repose sur des données de bonne qualité.

■ Le résultat stratégique a été en grande partie atteint.
● L'évaluation est fondée sur des données de qualité raisonnable.

■ Le résultat stratégique a été en grande partie non atteint.
● L'évaluation est fondée sur des données de faible qualité.

Pour en savoir plus sur ce système de cotation, voir la page 1-60.

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Tableau 4 : Énoncé des résultats stratégiques – Promotion de l'observation des lois et des règlements

Mission	**Promouvoir l'observation des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, de façon à contribuer au bien-être économique et social des Canadiens.**
Résultat stratégique	**Les Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières.**
Résultats réels pour 2000-2001	**Dans l'ensemble, les niveaux d'observation sont élevés.** ■
Démontrés par	**• OBSERVATION EN MATIÈRE DE PRODUCTION DE DÉCLARATIONS** 91,8 % des Canadiens âgés de 18 ans et plus produisent une déclaration de revenues des particuliers, et l'immense majorité (85,5 %) des entreprises connues qui sont tenues de produire des déclarations le font aussi, sans que l'ADRC n'ait à intervenir.	Annexe 2-20
	• OBSERVATION À L'ÉGARD DES OPÉRATIONS FRONTALIÈRES Les résultats d'échantillonnage, quoique statistiquement faibles, indiquent que les voyageurs et les entreprises observent, dans une large mesure, les lois et les règlements en respectant les exigences à la frontière lorsqu'ils entrent au pays par avion ou par la route.	Annexe 2-97
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● L'évaluation est fondée sur des données de faible qualité.

Pour en savoir plus sur ce système de cotation, voir la page 1-80.

Innover pour l'avenir

Pour l'avenir, notre principale préoccupation consiste à tirer profit de la marge de manœuvre dont nous disposons en tant qu'agence, grâce à laquelle nous pouvons faire preuve de plus d'innovation dans tout ce que nous réalisons. De cette façon, nous deviendrons plus efficaces et plus efficients en promouvant l'observation des lois et des règlements et en contribuant au bien-être social et économique des Canadiens. Nous sommes en voie de bouleverser nos principaux procédés administratifs et de gestion interne pour assurer aux Canadiens des services modernes, intégrés, harmonisés et axés sur la clientèle. Comme il s'agit de la première année de notre programme d'innovation sur trois ans, nous avons établi un résultat stratégique afin d'articuler nos résultats : l'ADRC est un fournisseur de services à la fine pointe de la technologie. Comme le montre le tableau 5 (énoncé des résultats stratégiques — innovation des services), l'ADRC a établi une assise solide pour assurer un service axé sur la clientèle.

Comme il s'agit de la première année de notre programme d'innovation sur trois ans, nous avons établi une assise solide pour assurer un service axé sur la clientèle.

Nous sommes conscients que pour être davantage novateurs dans nos rapports avec les Canadiens, nous devons disposer des capacités novatrices voulues au sein de notre organisation. Au fil des transformations de nos activités de base, nous nous concentrons sur trois « éléments facilitateurs » internes clés pour l'innovation : les ressources humaines, l'administration et une gestion transparente. Entre-temps, nous avons adopté une méthode éprouvée, axée sur les résultats, pour mettre au point et lancer des services novateurs pour nos clients. Ainsi, la législation proposée pour mettre en oeuvre le Plan d'action des douanes, qui a été déposée au Sénat en mars 2001, comprend un certain nombre d'innovations qui, si elles sont approuvées par le Parlement, seraient mises en œuvre au cours des quatre prochaines années, sans compter un certain nombre d'initiatives non prévues par la loi qui sont déjà en place. Dans le même ordre d'idées, nous avons adopté la même approche progressive pour le lancement d'IMPÔTNET : d'abord sous forme de projet pilote pour un nombre choisi de particuliers en 1998-1999, le programme a été mis en œuvre à l'échelle nationale en 2000-2001.

Le Plan d'entreprise pour 2000-2001 à 2002-2003, qui correspond au présent Rapport annuel, établit 12 objectifs en matière de changement qui ont été regroupés sous quatre secteurs clés présentés dans le tout dernier Plan d'entreprise pour 2001-2002 à 2003-2004 : transformation de nos activités de base, réforme et renouvellement des ressources humaines, réforme et renouvellement administratifs, et gestion transparente axée sur les résultats. Nous avons davantage précisé les stratégies destinées à atteindre ces objectifs dans notre résumé du Plan d'entreprise pour 2001-2002 à 2003-2004, qui a été déposé devant le Parlement le 8 juin 2001.

Tableau 5 : Énoncé des résultats stratégiques – Innovation des services

Mission

Promouvoir l'observation des lois et des règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, de façon à contribuer au bien-être économique et social des Canadiens.

Résultat stratégique

L'ADRC est une organisation à la fine pointe de la technologie.

Résultats réels pour 2000-2001

Au cours de la première année d'un programme d'innovation sur trois ans, l'ADRC a établi une assise solide pour assurer des services axés sur la clientèle.

Démontrés par	Pages
• Globalement, **l'enquête intitulée Les citoyens d'abord** indique que les Canadiens estiment que l'ADRC a accru le niveau de satisfaction de sa clientèle depuis 1998, qui est passé de 50 % à 54 %.	s/o
• Dans **l'étude de référence de l'ADRC menée en 2000**, au moins 61 % des Canadiens affirment que l'ADRC offre un service satisfaisant ou très satisfaisant.	Annexe 2-165
• Nous avons progressé dans l'offre de **services intégrés, harmonisés et axés sur la clientèle** aux Canadiens et à d'autres clients, dans la langue officielle de leur choix.	Annexe 2-166
• Nous menons une **réforme importante et une amélioration de notre régime de gestion des ressources humaines**, y compris une dotation plus rapide et mieux adaptée aux besoins, de façon à soutenir une meilleure prestation de services.	Annexe 2-143
• **Dans l'ensemble, notre niveau de service est bien en dessous des normes de service au public de l'ADRC pour environ un tiers des 31 normes** au sujet desquelles nous avons des données sur le rendement. Cependant, nous avons respecté, voire dépassé, plusieurs de nos normes les plus importantes.	1-86
• Nous avons progressé dans la mise en œuvre de la **Stratégie en sept points pour l'équité.**	Annexe 2-128
• Le gouvernement fédéral et les organisations internationales reconnaissent l'ADRC comme étant un **chef de file dans le développement du cybergouvernement** au Canada et à l'étranger.	Annexe 2-31
• **Le Plan d'entreprise pour 2001-2002 à 2003-2004** jette les bases des changements stratégiques envisagés par l'ADRC, qui cherche à améliorer davantage le service qu'elle offre aux Canadiens.	1-60

Légende

- Le résultat stratégique a été atteint.
- L'évaluation repose sur des données de bonne qualité.
- Le résultat stratégique a été en grande partie atteint.
- L'évaluation est fondée sur des données de qualité raisonnable.
- Le résultat stratégique a été en grande partie non atteint.
- L'évaluation est fondée sur des données de faible qualité.

Pour en savoir plus sur ce système de cotation, voir la page 1-80.

Rendement par secteur d'activité

L'ADRC organise son exploitation en fonction de cinq secteurs d'activité. Ces secteurs d'activité sont conçus de façon à être axés sur la clientèle :

1. **Les Services fiscaux**, qui aident les Canadiens et les entreprises à recevoir les montants et crédits auxquels ils ont droit et à s'acquitter de leurs obligations selon le régime fiscal;
2. **Les Programmes de prestations et autres services**, qui offrent aux Canadiens des prestations axées sur le revenu et d'autres services contribuant directement à leur bien-être social et économique;
3. **Les Services des douanes**, qui visent à protéger les Canadiens et à faciliter le commerce et les voyages internationaux en gérant les douanes de façon responsable;
4. **Les Appels**, qui offrent aux clients un processus équitable de recours et de règlement des différends;
5. **La Gestion et l'orientation organisationnelles**, qui travaillent à maximiser notre rendement pour tous nos clients grâce à des politiques et à des pratiques modernes et progressistes liées à la gestion, aux ressources humaines, à la technologie de l'information, aux finances et à l'administration.

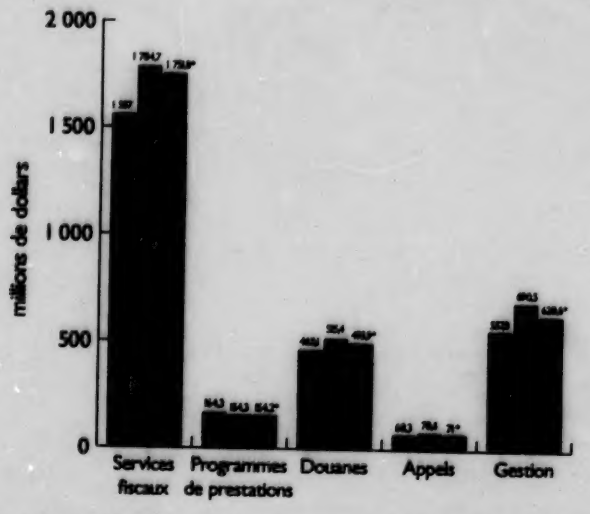
Dépenses par secteur d'activité

Sur les 4,6 milliards de dollars que l'ADRC a effectivement dépensés en 2000-2001, 1,5 milliard de dollars ont été consacrés à des paiements de financement pour le programme d'allocation pour frais de chauffage, un paiement unique que l'ADRC a administré au nom du gouvernement fédéral. Les dépenses réelles engagées dans l'exploitation régulière des secteurs d'activité ont atteint 3,1 milliards de dollars, ce qui représente une hausse de 6,9 % par rapport à celles de l'exercice précédent, soit 2,9 milliards de dollars. Sur les 3,1 milliards de dollars dépensés en 2000-2001, 56,5 % ont été consacrés au secteur d'activité des Services fiscaux, suivi de la Gestion et l'orientation organisationnelles, avec 20,2 %, des Services des douanes, avec 16 %, des Programmes de prestations, avec 5 %, et des Appels, avec 2,3 %. Les statistiques sur les dépenses réelles établissent que pratiquement tout le budget de l'ADRC a été dépensé. En tout, 78,3 % du budget a été consacré aux frais de main-d'œuvre, et 10,1 %, à la technologie de l'information.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C du volume d'accompagnement intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, à la page 2-179.

Tableau 6 : **Dépenses en fonction du secteur d'activité**

(à l'exclusion des dépenses consacrées au programme d'allocation pour frais de chauffage)



*Dépenses totales = 3,1 milliards de dollars

Le volume intitulé *États financiers de l'ADRC* comprend des données supplémentaires, dont, plus particulièrement, les états financiers vérifiés de l'ADRC établis en conformité avec les politiques du gouvernement fédéral qui touchent la comptabilité dans la présentation de l'information financière tant pour les activités propres à l'Agence que pour les activités que nous menons pour le compte des gouvernements fédéral, provinciaux et territoriaux. Les statistiques présentées au tableau 6, qui sont appuyées par les renseignements financiers compris dans le document intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, sont semblables à celles des états vérifiés, sans toutefois être identiques. Pour mesurer notre rendement en fonction des dépenses budgétées, nous prenons comme point de référence les dépenses autorisées par le Parlement au moyen de crédits parlementaires. Lorsque nous rendons compte de notre utilisation des crédits parlementaires, nous suivons une méthode de comptabilité de caisse modifiée, qui est différente de celle qui est utilisée pour la présentation de l'information financière. La méthode de comptabilité de caisse modifiée tient compte des dépenses engagées dans l'année. Cependant, elle ne comprend pas les ajustements de comptabilité d'exercice effectués pour tenir compte de tous les éléments de passif ou services fournis par d'autres ministères fédéraux qui seraient nécessaires à des fins d'information financière.

Résumé du rendement par secteur d'activité. Les sections qui suivent, intitulées « Principaux points », représentent des résumés de notre rendement par secteur d'activité et traitent de la façon dont nous avons réussi à atteindre nos objectifs dans la perspective de nos deux principaux thèmes liés au rendement, **soit gérer le continuum de l'observation des lois et des règlements et innover pour l'avenir**. L'approche de l'ADRC à l'égard de l'évaluation de son rendement en fonction des résultats escomptés par secteur d'activité fait appel à des indicateurs qualitatifs et quantitatifs. Lorsque nous le pouvons, nous utilisons des résultats d'enquête, des échantillonnages scientifiques et des données pertinentes sur le volume des activités. Dans certains cas, nous nous appuyons sur des estimations pour avoir une idée approximative mais utile de la tendance qui existe. Au fil du temps, ces estimations nous indiquent dans quelle mesure l'ADRC réussit à promouvoir l'observation des lois et des règlements, dans le cadre de certains paramètres. Dans d'autres exemples, il n'y a pas encore d'indicateurs de rendement bien établis, ou les données d'appoint sont en elles-mêmes trop imprécises pour permettre d'aboutir à des conclusions décisives. Par conséquent, nous élaborons actuellement un plan d'amélioration du rendement en vue de combler ces lacunes.

En outre, on trouvera des détails sur notre rendement par secteur d'activité dans l'annexe du présent rapport.

Reception Récep
English
Français

- Voici en quoi consiste le travail des Services fiscaux : informer les clients de leurs droits et des prestations auxquelles ils ont droit; consigner et traiter les déclarations des clients (établir les cotisations); maintenir un service de comptes débiteurs efficace; réaliser des examens et des vérifications; et régler les cas éventuels d'inobservation frauduleuse; faire des recherches et mener des enquêtes à leur sujet et intenter des poursuites.

  Nos **résultats escomptés** sont les suivants :

  Les Canadiens paient leur juste part d'impôt et de taxes — Notre régime fiscal repose sur l'autocotisation et sur l'observation volontaire des lois et des règlements. Les Canadiens sont plus susceptibles de participer au régime fiscal et de payer leurs impôts et leurs taxes si nous leur fournissons les services dont ils ont besoin pour ce faire. Les gens trouvent qu'un régime fiscal accessible et des services équitables fournis en temps opportun les aident à s'acquitter de leurs obligations. Le traitement exact, rapide et efficace des déclarations encourage les gens à participer au régime fiscal et réduit le temps d'attente entre le moment où la déclaration est produite et le moment où, selon le cas, l'impôt dû est payé ou le remboursement d'impôt est mis à la poste. Nous travaillons très fort pour tenir à un minimum le nombre de soldes d'impôt impayés dus au gouvernement, ce qui fait que le régime fiscal reste juste et équitable.

  L'assiette fiscale est protégée — L'assiette fiscale est l'une des plus grandes sources de revenus des gouvernements, qui s'en servent pour financer leurs objectifs sociaux et économiques. Un effectif informé, qualifié et de taille adéquate, qui comprend les divers comportements liés à l'observation des lois et des règlements et qui peut repérer les cas d'inobservation, est essentiel pour protéger l'assiette fiscale. Outre cela, un bon programme de vérification et d'examen et une bonne méthode de gestion des risques pour orienter l'affectation des ressources peuvent faire en sorte qu'il y ait peu de fuites (inobservation) dans l'assiette fiscale.

- Au bout du compte, nous continuons d'obtenir les deux résultats escomptés : les Canadiens paient leur juste part d'impôt et de taxes, et l'assiette fiscale est protégée. Cependant, nous constatons qu'il existe une lacune grave sur le plan du rendement, en ce qui a trait à la portée de nos programmes d'examen et d'exécution. En outre, il faut faire des progrès dans le secteur de la gestion de la dette pour réduire le niveau de nos comptes clients.
- Afin que notre entreprise offre un service amélioré et augmente son efficience, nous avons réalisé des progrès à cet égard en mettant en place une stratégie axée sur le service à l'échelle de l'Agence et en élargissant la prestation de services électroniques.

- 295,8 milliards de dollars en impôt et en droits fédéraux, y compris 37 milliards pour le compte des provinces et des territoires
- 29,8 millions de demandes de renseignements auxquelles on a répondu
- 22,8 millions de déclarations de revenus des particuliers, 0,5 million de déclarations de revenus des fiducies et 1,3 million de déclarations de revenus des sociétés dont nous avons établi la cotisation
- 1,4 million d'employeurs, 2 millions d'entreprises qui versent la TPS/TVH, et plusieurs milliers de clients pour la taxe d'accise
- 288 107 vérifications effectuées et 2 663 enquêtes menées
- Budget total de 1,78 milliard de dollars consacré aux ressources

Faits saillants sur le rendement par rapport aux résultats attendus

Gérer le continuum de l'observation des lois et des règlements

Résultats attendus	Notre évaluation
1. La majorité des Canadiens et des entreprises participent au régime fiscal.	1. Nous faisons des efforts considérables pour fournir des services de qualité et pour mettre sur pied des initiatives de sensibilisation afin d'encourager la participation au régime fiscal. Nos efforts sont appuyés par un solide fondement législatif; par la collaboration de plusieurs millions d'employeurs qui font des retenues à la source et qui nous les versent; et par l'appui de nos partenaires fédéraux, provinciaux et territoriaux. À l'heure actuelle, plus de 95 % de toutes les recettes fédérales sont perçues sans qu'aucune mesure directe d'exécution n'ait été prise. La plupart des entreprises et des particuliers canadiens produisent leur déclaration de revenus à temps, et la grande majorité d'entre eux paient leur impôt au moment où ils le doivent. Ainsi, selon les plus récentes statistiques disponibles, environ 94,4 % de tous les impôts établis par des particuliers et 92 % de tous les impôts établis par des sociétés ont été payés à temps pour l'année d'imposition 1999. Bien que nous ne soyons pas encore capables de mesurer avec précision le niveau d'observation en matière de déclaration et de versement pour la TPS/TVH, près de 2 millions d'entreprises font régulièrement leurs versements, ce qui représente des recettes de quelque 60 milliards de dollars par année.
2. Les contribuables reçoivent un service équitable, fiable et accessible en temps voulu, qui répond à leurs besoins.	2. Nous avons mis en place d'importantes modifications législatives et nous les avons communiquées aux contribuables et aux employeurs en temps voulu et efficacement en 2000-2001. En outre, nous avons respecté, voire dépassé, un certain nombre de nos plus importantes normes de service et nous avons considérablement amélioré l'accessibilité de nos services téléphoniques, bien que l'accès au cours des périodes de pointe demeure un défi. L'amélioration de l'accessibilité de nos services téléphoniques et notre large éventail de publications ont aidé les contribuables à mieux connaître et comprendre leurs obligations. De plus, à la suite d'un examen des montants d'impôt retenus sur la paie d'employés, plus de 258 000 particuliers ont obtenu des redressements à leur avantage totalisant 56,2 millions de dollars, soit beaucoup plus qu'en 1999-2000. En 2000-2001, les bureaux des services fiscaux ont accordé des annulations ou des renonciations visant quelque 185 millions de dollars en pénalités et en intérêts sur des montants dus. Nous n'avons pas de système d'examen en place à l'échelle nationale pour surveiller et confirmer l'uniformité des décisions en la matière, mais nous fournissons aux agents responsables les lignes directrices et les outils requis pour assurer cette uniformité, avec l'appui des comités de l'équité établis dans la plupart des bureaux des services fiscaux. Des plans ont été établis pour mettre en place un processus systématique de surveillance de l'équité dans tous les secteurs d'activité, dans le cadre de l'initiative de surveillance de la qualité de la Direction générale des appels qui doit commencer en 2001-2002.

Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-81.

Les résultats attendus ont été atteints.	Les résultats attendus ont été en grande partie atteints.	Les résultats attendus ont été en grande partie non atteints.
L'évaluation repose sur des données de bonne qualité.	L'évaluation est fondée sur des données de qualité raisonnable.	L'évaluation est fondée sur des données de faible qualité.

Résultats attendus	Notre évaluation
3. Le traitement des déclarations est exact, efficient et se fait en temps voulu.	● 3. Nous avons atteint notre objectif qui consistait à traiter 98 % des déclarations de revenus produites par des particuliers dans le délai de 28 jours prévu au cours de 2000-2001, tout en préservant un degré élevé d'exactitude. En outre, nous avons offert aux Canadiens une nouvelle option de transmission de déclarations par Internet grâce au lancement, à l'échelle nationale, d'IMPÔTNET. Nous avons introduit un nouveau système pour le traitement des déclarations de revenus des sociétés en octobre 2000. Bien que le traitement se soit amélioré grâce à ce nouveau système, il nous a été impossible d'atteindre notre nouvel objectif en matière de rapidité, qui est plus exigeant.
4. Le niveau de la dette fiscale est inférieur au niveau fixé.	● 4. Nous avons réalisé certains progrès en nous occupant des anciens comptes et en réduisant la proportion des comptes clients par rapport aux recettes brutes, mais il faudra poursuivre nos efforts pour atteindre le niveau des exercices précédents (près de 4 %). Nous devrons notamment déterminer si l'objectif de 4 %, qui remonte à 1995, est toujours pertinent. Le cas échéant, nous créerons de nouveaux indicateurs de rendement pour mieux évaluer les résultats des comptes clients.
5. Le comportement lié à l'observation des lois et des règlements est compris, et nous avons cerné les secteurs d'inobservation.	5. Nous avons fait des progrès significatifs dans l'évaluation et la compréhension de l'inobservation des lois et des règlements et nous travaillons à concevoir des programmes et des alliances qui aideront à combler certaines de nos lacunes au chapitre de nos connaissances. Une analyse de nos programmes de rapprochement et de validation des déclarations des particuliers indique que l'inobservation des lois et des règlements relative aux éléments de revenus, de déductions et de crédits vérifiés est maintenue à un niveau plutôt bas. En outre, d'après une estimation globale du pourcentage des comptes de sociétés, de travailleurs indépendants et de TPS/TVH présentant un risque important d'inobservation des lois et des règlements, l'ADRC estime que le taux d'observation des lois et des règlements lié à ces comptes est assez élevé. (Voir le document intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, à la page 2-37). Selon ces sources et d'autres renseignements disponibles, y compris des estimations de la direction, l'ADRC croit que, dans l'ensemble, la sous-évaluation des revenus et l'inobservation intentionnelle des lois et des règlements demeurent relativement faibles.
6. L'affectation de ressources à l'exécution est orientée par le risque.	● 6. Grâce à nos programmes de rapprochement, de validation et de vérification, nous réussissons généralement bien à repérer les déclarations qui présentent des risques élevés aux fins de vérification et d'exécution. Ainsi, dans le cadre de nos programmes de rapprochement, nous avons examiné 1,4 million de déclarations qui semblaient comporter des écarts et établi des cotisations additionnelles totalisant 378 millions de dollars. De plus, nous avons fait des progrès significatifs dans le repérage des non-déclarants et des non-inscrits. Dans chacune des deux dernières années, nous avons obtenu environ 550 000 déclarations de la part de non-déclarants et de non-inscrits, comparativement à environ 500 000 en 1998-1999. Toutefois, nous devons poursuivre notre travail pour que les ressources qui s'occupent de l'observation soient réparties efficacement entre les secteurs de programme. Nous élaborons une infrastructure pour améliorer notre processus de gestion des risques de façon intégrée.

suite à la page 36

Faits saillants sur le rendement par rapport aux résultats attendus

Gérer le continuum de l'observation des lois et des règlements

Innover pour l'avenir – Résultats de la première année

Résultats attendus	Notre évaluation
7. Nous cherchons à faire adopter les modifications législatives requises pour accroître la simplification, réduire au minimum les erreurs de déclaration ainsi que l'inobservation non intentionnelle des lois et des règlements .	■ 7. Nous travaillons de concert avec les ministères de la Justice et des Finances afin de nous assurer qu'existe effectivement un pouvoir législatif qui permette de réaliser les objectifs du Parlement, tout en nous permettant de promouvoir l'observation des lois et des règlements volontaire. Nous avons cherché de façon proactive à faire adopter les changements dans les lois et les règlements appropriés afin de simplifier davantage les choses et de réduire le nombre d'erreurs, et nous avons mis en œuvre de façon satisfaisante les changements qui ont été adoptés. Par exemple, le projet de loi C-22, qui a reçu la sanction royale le 14 juin 2001, contient des dispositions précises touchant les arrangements en faibles devises.
8. Les programmes appropriés sont en place et sont exécutés efficacement.	■ ● 8. Nous exécutons une combinaison appropriée de programmes pour protéger l'assiette fiscale, tout en encourageant toujours les contribuables à profiter de crédits importants, comme le crédit d'impôt pour la recherche scientifique et le développement expérimental. Le nombre de protocoles de vérification conclus avec des grandes entreprises a augmenté, se traduisant par un processus de vérification plus transparent et plus coopératif. Actuellement, 180 dossiers importants sont visés par un protocole, comparativement à 145 en 1999-2000. Au niveau international, nous avons fait des progrès dans le règlement de préoccupations de longue date quant à l'établissement des prix de transfert, et nous élaborons une approche globale pour gérer les questions liées à l'observation des lois et des règlements à l'échelle internationale. Nous avons récemment lancé plusieurs initiatives dans le cadre de notre campagne visant à décourager la participation à des activités clandestines et à lutter contre la fraude fiscale. En général, l'incidence fiscale de nos programmes liés à l'observation des lois et des règlements en 2000-2001 a été conforme à nos prévisions, soit de 6 milliards de dollars.
9. Nous disposons de suffisamment de ressources pour investir dans des programmes d'observation des lois et des règlements.	■ 9. Les taux de vérification prévus ont considérablement diminué ces dernières années à cause des pressions exercées sur les ressources. Par exemple, le taux de vérification prévu des moyennes entreprises est passé de 27 % à 12 % depuis 1993-1994. Cette année, nous avons présenté aux preneurs de décisions des renseignements et une analyse sur les conséquences possibles d'une telle diminution continue sur l'équité du régime fiscal. Un examen par un tiers a confirmé les résultats de notre analyse, et le gouvernement a accepté de nous verser une somme additionnelle de plus de 750 millions de dollars sur les cinq prochaines années pour nos activités liées à l'observation des lois et des règlements, à compter de 2001-2002.
10. Des employés bien renseignés et compétents se trouvent au bon endroit au bon moment.	● 10. Grâce aux ressources supplémentaires qui lui ont été accordées, l'ADRC a mis en œuvre un certain nombre d'initiatives destinées à attirer, à former et à retenir des vérificateurs, des économistes et d'autres employés, de façon à constituer un effectif fort et compétent dans l'organisation. Cependant, il reste difficile pour nous de combler nos besoins en dotation.
11. Nos activités de base sont en voie de transformation pour nous permettre de mieux réaliser notre mission.	**11. Nous avons réalisé des progrès intéressants en mettant en œuvre les initiatives prévues dans le Plan d'entreprise de 2000-2001 à 2002-2003, y compris des options visant à offrir des services électroniques.**

Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-81.

■ Les résultats attendus ont été atteints. ● L'évaluation repose sur des données de bonne qualité.

Les résultats attendus ont été en grande partie atteints. L'évaluation est fondée sur des données de qualité raisonnable.

■ Les résultats attendus ont été en grande partie non atteints. ● L'évaluation est fondée sur des données de faible qualité.

Le chemin à prendre

Notre priorité absolue consiste à apporter des améliorations à notre rendement grâce aux mesures suivantes :

- une stratégie complète visant à réduire le solde des comptes clients, comprenant un examen de l'objectif de rendement actuel;
- des changements dans le système afin d'améliorer davantage les processus de cotisation des déclarations de revenus des sociétés T2;
- l'examen d'options en vue de mettre en place un processus systématique de surveillance pour confirmer l'uniformité des décisions prises dans les bureaux des services fiscaux relativement aux intérêts et pénalités faisant l'objet d'annulations ou de renonciations;
- l'augmentation des taux de vérification de façon à ce qu'ils atteignent des taux comparables à ceux des dernières années;
- l'augmentation des ressources affectées pour assurer la gestion intégrée des risques liés à l'observation des lois et des règlements dans les programmes;
- l'accroissement du rendement par rapport aux normes de service actuelles et la diffusion de normes publiques sur les services téléphoniques fondées sur des objectifs de rendement interne existants;
- la mise en œuvre du cadre de mesure du rendement de l'ADRC;
- l'amélioration des processus de mesure et d'établissement de rapports relatifs à l'observation en général, particulièrement dans certaines catégories d'impôts et de taxes.

- Nous versons plus de 10 milliards de dollars en prestations à plus de la moitié de tous les ménages au Canada. Les programmes les plus importants sont la prestation fiscale canadienne pour enfants (PFCE) et le crédit pour la taxe sur les produits et services/taxe de vente harmonisée (TPS/TVH). Nous administrons toute une gamme de programmes permanents pour les provinces et les territoires, de même que des programmes ponctuels.

  Nous rendons des décisions pour les programmes du Régime de pensions du Canada (RPC) et d'assurance-emploi (AE), nous administrons le Programme de compensation de dettes par remboursements et nous offrons des renseignements à nos partenaires fédéraux, provinciaux et territoriaux à l'appui de leurs programmes de prestations.

  Nos résultats escomptés sont les suivants :
  Les Canadiens reçoivent leur juste part de prestations — Pour que les Canadiens reçoivent leur juste part de prestations, il est essentiel qu'ils aient accès aux outils et aux renseignements nécessaires et qu'ils soient inscrits dans les registres de bénéficiaires. Les Canadiens se prévaudront de ces programmes de prestations s'ils les connaissent et s'ils savent quoi faire pour obtenir des prestations. Par conséquent, il est essentiel que nos communications soient adaptées à notre clientèle très diversifiée.

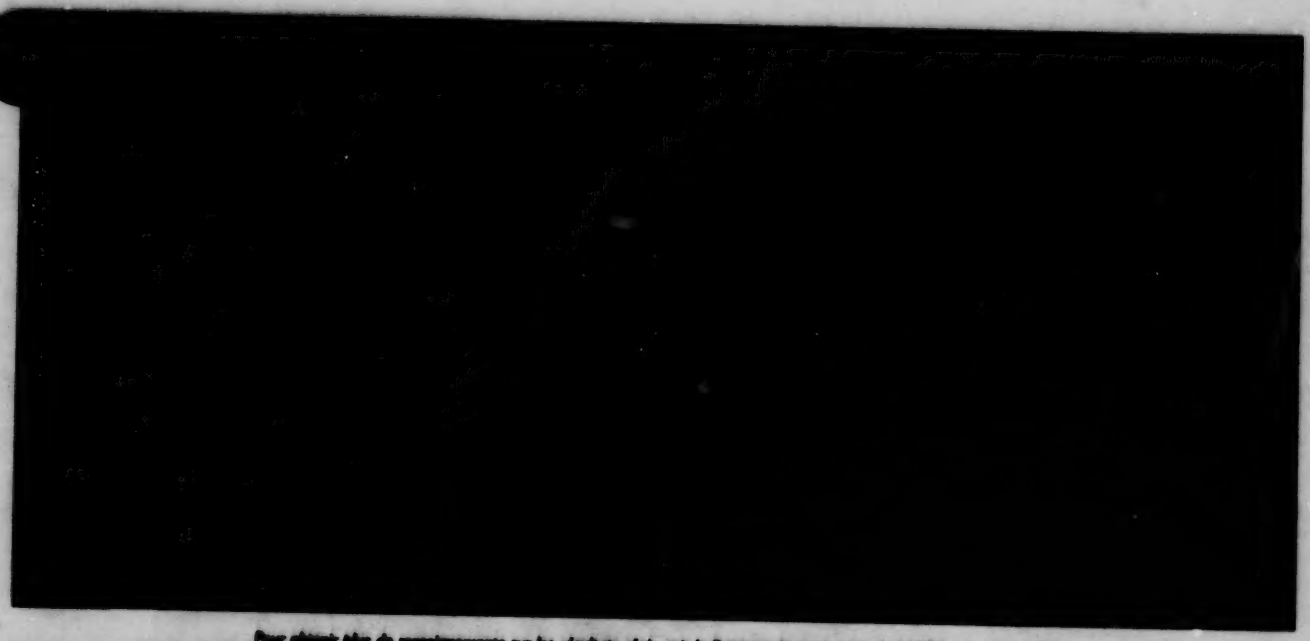
  Les provinces, les territoires et d'autres ministères peuvent compter sur l'ADRC comme fournisseur clé de services — Étant donné la grande latitude que nous confèrent notre statut d'agence et notre volonté d'améliorer la qualité de nos services, les Canadiens comptent sur nous pour fournir une plus vaste gamme de services à tous les paliers de gouvernement afin de réduire les coûts et de supprimer les dédoublements.

- Dans l'ensemble, nous sommes d'avis que nous avons atteint notre premier résultat escompté en grande partie : que les Canadiens reçoivent leur juste part de prestations. L'immense majorité des Canadiens peuvent compter sur l'ADRC pour recevoir des paiements exacts et en temps voulu. Cependant, nous devons établir un cadre d'évaluation plus complet, comprenant de nouveaux objectifs liés au rendement, une supervision plus poussée et d'autres études. Nous avons également réalisé des progrès satisfaisants par rapport à notre second résultat escompté, soit devenir l'un des principaux fournisseurs de services sur lequel les provinces, les territoires et d'autres ministères fédéraux peuvent compter.

- Plus de 10 milliards de dollars en prestations remis à des ménages au Canada :
  - 7 milliards de dollars à environ 3 millions de bénéficiaires de la PFCE;
  - 2,8 milliards de dollars à près de 9 millions de bénéficiaires du crédit pour la TPS/TVH;
  - 103 millions de dollars conformément au programme des allocations spéciales pour enfants (ASE);
  - 320 millions de dollars conformément au programme du crédit d'impôt pour personnes handicapées.
- 75 000 décisions relatives aux programmes du RPC et de l'AE rendues par année avec l'aide de ressources du secteur des Services fiscaux
- 460 millions de dollars dans le cadre de programmes de prestations continus ou sous forme de paiement de crédit d'impôt traités pour les Canadiens au nom des provinces et des territoires
- 1,5 milliard de dollars versés dans le cadre du programme d'allocation pour frais de chauffage (AFC) prévoyant un paiement unique financé par le gouvernement fédéral
- Moins de 1 000 employés
- Budget de fonctionnement pour l'administration de programmes de 51,6 millions de dollars (exclut les programmes ASE et AFC)

Programmes de prestations et autres services

Résultats attendus	Notre évaluation
1. La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.	1. L'étude de référence sur l'ADRC menée en 2000 a révélé que les trois quarts des bénéficiaires de prestations sont satisfaits ou très satisfaits du travail que fait l'ADRC relativement aux programmes de la PFCE et du crédit pour la TPS/TVH. En 2000-2001, nous avons distribué davantage d'affiches sur les programmes du crédit pour la TPS/TVH et de la PFCE, nous avons mené plus d'activités de sensibilisation auprès de communautés et de groupes de bénévoles et d'immigrants, et nous avons entrepris l'élaboration d'une trousse de renseignements pour les étudiants de niveau collégial et universitaire. La réalisation des programmes est fiable et répond aux changements dans les programmes prévus par la loi. En 2000-2001, par l'intermédiaire de nos agents et de nos systèmes automatisés, nous avons répondu à 4,3 millions de demandes de renseignements téléphoniques touchant la PFCE et à 8,4 millions de demandes de renseignements touchant le crédit pour la TPS/TVH. L'accessibilité de nos services téléphoniques s'est accrue, mais elle ne réussit toujours pas à atteindre nos objectifs internes, notamment pendant les périodes de pointe.
2. Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.	2. Nous estimons qu'en 2000-2001, plus de 98 % de tous les paiements de la PFCE et des crédits pour la TPS/TVH ont été calculés correctement, et que plus de 99 % de ces paiements ont été effectués à temps. Le traitement à temps des demandes de PFCE et des déclarations T1 conformément à nos normes de service vient appuyer ce rendement. Cependant, pour accroître notre niveau d'assurance quant aux listes de bénéficiaires et aux paiements que nous faisons, nous travaillons à un programme pluriannuel dans le cadre duquel nous ferons des validations plus poussées et ce, bien que nous sachions que les dispositions législatives sur la confidentialité limitent la portée de nos efforts. En outre, nous avons répondu à 75 000 demandes de décisions relatives au RPC et à l'AE en 2000-2001, ce qui a permis d'assurer aux Canadiens un traitement équitable et impartial en ce qui a trait aux prestations auxquelles ils ont droit dans le cadre de ces programmes. Nous sommes déterminés à aider nos partenaires fédéraux à trouver de meilleures façons d'informer les bénéficiaires potentiels des prestations de la Sécurité de la vieillesse et du Supplément de revenu garanti auxquelles ils peuvent avoir droit, tout en respectant les dispositions législatives sur la confidentialité.



Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-82.

Le chemin à prendre

Notre priorité absolue consiste à apporter des améliorations à notre rendement grâce aux mesures suivantes :

- l'amélioration de l'accessibilité des services téléphoniques, notamment en diffusant des normes connexes de service au public fondées sur des objectifs de rendement interne existants;
- l'introduction de normes de service pour la mise à jour des comptes ainsi que pour les validations et les contrôles;
- le lancement de nouvelles options de services électroniques, comme la capacité de modifier des renseignements personnels par Internet;
- la mise en œuvre du cadre d'évaluation du rendement de l'ADRC;
- l'utilisation plus efficace de l'entrepôt de données et des outils connexes.
- l'établissement d'un modèle pour la présentation des économies.

Faits saillants sur le rendement par rapport aux résultats attendus

Programmes de prestations et autres services

Innover pour l'avenir Résultats de la première année

Résultats attendus	Notre évaluation
3. Une utilisation judicieuse des systèmes de l'ADRC permet d'étendre le service, d'éliminer le dédoublement entre les paliers de gouvernement et de réduire les coûts.	3. Au cours des trois dernières années, nous avons exécuté 14 nouveaux programmes de prestations et de paiements uniques pour le compte d'autres ministères et de gouvernements provinciaux et territoriaux, rapidement, efficacement et en respectant des délais très serrés. En 2000-2001, nous avons administré deux programmes de paiements uniques, le dividende aux contribuables de l'Ontario et le remboursement de la taxe sur l'énergie de l'Alberta. Nous avons conçu un troisième programme de paiement, la remise pour les coûts de l'énergie en Colombie-Britannique, lancé en mai 2001. Nous avons également assuré le transfert de données à Terre-Neuve pour soutenir son programme de rabais sur le mazout domestique et nous avons administré le nouveau programme de crédit sur la taxe de vente de la Saskatchewan. Le nouveau système d'établissement de rapports annuels constitue l'assise d'un processus de responsabilisation efficace et transparent aux provinces et aux territoires.

Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-82.

Les résultats attendus ont été atteints.	Les résultats attendus ont été en grande partie atteints.	Les résultats attendus ont été en grande partie non atteints.
L'évaluation repose sur des données de bonne qualité.	L'évaluation est fondée sur des données de qualité raisonnable.	L'évaluation est fondée sur des données de faible qualité.

Le chemin à prendre

Notre priorité absolue consiste à apporter des améliorations à notre rendement grâce aux mesures suivantes :

- l'amélioration de l'accessibilité des services téléphoniques, notamment en diffusant des normes connexes de service au public fondées sur des objectifs de rendement interne existants;
- l'introduction de normes de service pour la mise à jour des comptes ainsi que pour les validations et les contrôles;
- le lancement de nouvelles options de services électroniques, comme la capacité de modifier des renseignements personnels par Internet;
- la mise en œuvre du cadre d'évaluation du rendement de l'ADRC;
- l'utilisation plus efficace de l'entrepôt de données et des outils connexes.
- l'établissement d'un modèle pour la présentation des économies.

- En tant que principal service frontalier au Canada, les douanes traitent les marchandises commerciales, accueillent les voyageurs, supervisent et surveillent l'importation et l'exportation des marchandises réglementées et des marchandises d'importation restreinte, luttent contre la contrebande, empêchent les marchandises prohibées et les personnes inadmissibles ou indésirables d'entrer au pays et voient à l'administration des lois nationales dans le domaine du commerce et des opérations frontalières.

Notre résultat escompté est que la santé et la sécurité des Canadiens ainsi que les intérêts des entreprises soient protégés, et que la compétitivité du Canada soit facilitée grâce à nos frontières.

Une gestion responsable de la frontière, guidée par une saine gestion des risques et des partenariats, nous permet de trouver un juste équilibre pour la protection de la santé et de la sécurité des Canadiens et des intérêts des entreprises, en vue d'éliminer les risques et les menaces. Nous savons que les entreprises et les Canadiens observeront davantage les lois si nous leur en donnons la possibilité. Nous devons offrir transparence et cohérence aux négociants du Canada pour assurer des règles du jeu équitables et contribuer au bien-être général des Canadiens en appuyant la compétitivité du Canada à l'échelle internationale. Afin de protéger nos frontières et de faciliter les échanges commerciaux, nous avons besoin d'un effectif compétent, bien renseigné et suffisant pour offrir nos programmes.

- Dans l'ensemble, nous sommes d'avis que nous avons réussi en grande partie à atteindre notre résultat escompté, soit de protéger la santé et la sécurité des Canadiens ainsi que les intérêts des entreprises, tout en favorisant la compétitivité du Canada grâce à nos frontières. Cependant, cette conclusion repose essentiellement sur une évaluation de notre rendement peu fiable sur le plan statistique. Il faut accroître considérablement la qualité des renseignements liés à notre rendement, notamment en fixant des normes et des objectifs clairs.

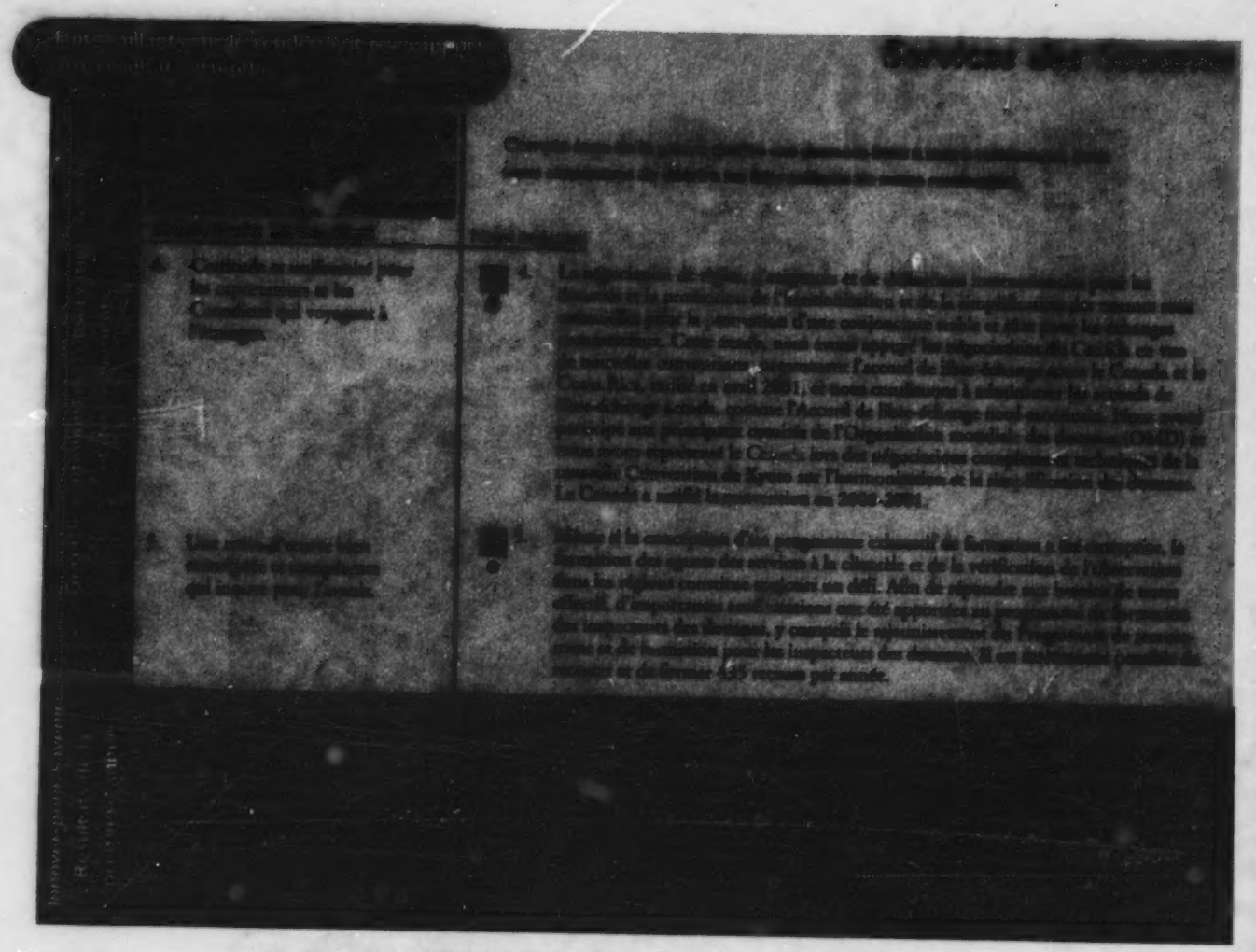
- Accueil de 111 millions de voyageurs aux frontières
- Dédouanement de 23 millions d'envois par messagerie
- Traitement de 10,6 millions d'envois commerciaux
- 161 000 importateurs commerciaux desservis
- Perception de 3 milliards de dollars en droits à l'importation
- Perception de 23 milliards de dollars en TPS/TVH
- 357 milliards de dollars en importations traitées
- Saisies de contrebande équivalant à environ 679 millions de dollars
- Budget de 515 millions de dollars (16 % du budget de l'ADRC) :
  - environ 8 000 employés (périodes de pointe);
  - environ 490 points de service au Canada.

Services des douanes

Gérer le continuum de l'observation des lois et des règlements

Compte tenu de la piètre qualité des données liées à notre rendement, nous nous contentons de décrire les faits saillants de notre rendement.

Résultats attendus	Notre évaluation
1. La qualité accrue des services offerts aux voyageurs et aux commerçants répond à leurs besoins et les encourage à observer volontairement les lois et les règlements dans les domaines du commerce et des opérations frontalières.	1. Nous avons amélioré l'accès et la fiabilité grâce à une meilleure utilisation des services électroniques. Cependant, nous devons encore chercher à améliorer la stabilité de notre plate-forme de données électroniques à l'intention de nos clients commerciaux. Nous avons aussi proposé des lois qui nous permettraient, si elles étaient adoptées, d'améliorer davantage l'ensemble de nos niveaux de service en offrant de nouvelles options de service aux négociants et aux voyageurs, par exemple grâce à la mise en œuvre du Programme d'autocotisation des douanes (PAD). Entre-temps, nous avons réussi à mettre en place d'autres initiatives administratives telle la restructuration de notre Système d'information automatisé des douanes (SIAD), qui affiche maintenant un taux d'accessibilité de 93 %.
2. Gestion responsable à la frontière qui minimise le fardeau de l'observation des lois et des règlements, tout en préservant l'intégrité des programmes.	2. Les échantillons aléatoires prélevés en 2000-2001 indiquent que les voyageurs et les négociants observent généralement les lois et les règlements dans le domaine des opérations frontalières; cependant, ces échantillons sont peu fiables sur le plan statistique. Le degré d'observation est de 94 % pour les gens qui voyagent en avion et de 97 % pour ceux qui se déplacent par voie terrestre. Pour le traitement commercial, le degré d'observation est de 96 % (autoroute), de 91 % (avion), de 89 % (conteneurs maritimes), de 96 % (postes) et de 94 % (services de messagerie). Nous avons mis en place le Plan d'amélioration de l'observation des lois et des règlements pour améliorer nos méthodes internes de gestion des risques en ce qui concerne la gestion de la frontière, les vérifications après la mainlevée (vérification de l'observation des exigences commerciales une fois que les marchandises sont entrées au pays) ainsi que le service à la clientèle. Nous devons cependant grandement améliorer notre capacité à mesurer notre rendement et nos cadres de travail pour la vérification après la mainlevée. Au-delà de ces domaines, nous avons également proposé des dispositions législatives qui nous offriraient, si elles étaient adoptées, une plus vaste gamme de sanctions pour décourager l'inobservation des lois et des règlements.
3. Réagir rapidement aux risques liés à la santé et à la sécurité grâce à un service de renseignements de sécurité efficace et à une saine collaboration avec d'autres partenaires dans les domaines de l'exécution et de la santé.	3. En ce qui a trait à la protection de la société canadienne, certaines menaces exigent une réaction immédiate. Par exemple, nous avons joué un rôle prépondérant dans la préparation du Sommet des Amériques à Québec et, en dépit du nombre accru de passages à la frontière, aucun incident grave n'est survenu. Au cours de la crise de la fièvre aphteuse, nous sommes parvenus, en collaborant avec l'Agence canadienne d'inspection des aliments, à empêcher la maladie de pénétrer au Canada. En collaboration avec nos partenaires, le programme Nos enfants disparus a permis à 109 enfants de retourner dans leur famille. Nous avons également mis en œuvre les nouveaux pouvoirs des agents dans certains bureaux sélectionnés. Pour ce qui est des menaces moins immédiates, nous devons poursuivre notre collaboration avec nos partenaires pour mieux accorder nos priorités horizontales et élaborer des mécanismes pour la présentation de rapports efficaces sur les résultats, en signant des protocoles d'entente avec d'autres ministères et organismes gouvernementaux.



Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-83.

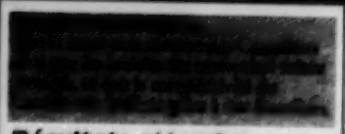
Le chemin à prendre

Dans un avenir immédiat, notre priorité absolue consistera à améliorer notre rendement grâce aux mesures suivantes :

- préparer des renseignements efficaces sur notre rendement et fixer des objectifs et des normes de service clairs;
- mettre en œuvre les initiatives liées au Plan d'action des douanes, sous réserve de l'adoption de la législation nécessaire;
- mettre en œuvre le Plan d'amélioration de l'observation;
- mettre en œuvre le cadre de mesure du rendement de l'ADRC.

Faits saillants sur le rendement par rapport aux résultats attendus

Services des douanes



Compte tenu de la piètre qualité des données liées à notre rendement, nous nous contentons de décrire les faits saillants de notre rendement.

Gérer le continuum de l'observation des lois et des règlements

Résultats attendus	Notre évaluation
4. Certitude et uniformité pour les exportateurs et les Canadiens qui voyagent à l'étranger.	● 4. La négociation de règles, d'exigences et de définitions internationales pour les douanes et la promotion de l'harmonisation et de la simplification des normes sont essentielles pour la promotion d'une conjoncture stable et sûre pour les échanges commerciaux. Cette année, nous avons appuyé les négociations du Canada en vue de nouvelles conventions, notamment l'accord de libre-échange entre le Canada et le Costa Rica, ratifié en avril 2001, et nous continuons à administrer les accords de libre-échange actuels, comme l'Accord de libre-échange nord-américain. Nous avons participé aux principaux comités de l'Organisation mondiale des douanes (OMD) et nous avons représenté le Canada lors des négociations complexes et techniques de la nouvelle Convention de Kyoto sur l'harmonisation et la simplification des douanes. Le Canada a ratifié la convention en 2000-2001.
5. Une main-d'œuvre bien renseignée et compétente qui innove pour l'avenir.	5. Même si la conception d'un programme exhaustif de formation a été entreprise, la formation des agents des services à la clientèle et de la vérification de l'observation dans les régions constitue toujours un défi. Afin de répondre aux besoins de notre effectif, d'importantes améliorations ont été apportées au programme de formation des inspecteurs des douanes, y compris le rajeunissement du Programme de recrutement et de formation pour les inspecteurs des douanes. Il est maintenant possible de recruter et de former 435 recrues par année.

Innover pour l'avenir
Résultats de la première année

6. Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.	■ ● **6. Le 7 avril 2000, nous avons lancé le Plan d'action des douanes 2000-2004 afin de mettre en œuvre notre nouvelle vision de la gestion à la frontière et de l'administration des politiques commerciales. Cette vision se fonde sur une approche axée sur la gestion des risques, l'utilisation accrue de la nouvelle technologie et un traitement plus rapide du passage des voyageurs et des marchandises préapprouvés et à faible risque. Les principales mesures prévues dans le plan sont en place. Par exemple, le programme NEXUS a été mis en œuvre à l'automne 2000. Il y a eu quelques retards, principalement causés par le délai dans l'adoption de la législation pertinente en raison de la tenue des dernières élections.**

Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-83.

■ Les résultats attendus ont été atteints.	Les résultats attendus ont été en grande partie atteints.	■ Les résultats attendus ont été en grande partie non atteints.
● L'évaluation repose sur des données de bonne qualité.	L'évaluation est fondée sur des données de qualité raisonnable.	● L'évaluation est fondée sur des données de faible qualité.

Le chemin à prendre

Dans un avenir immédiat, notre priorité absolue consistera à améliorer notre rendement grâce aux mesures suivantes :

- préparer des renseignements efficaces sur notre rendement et fixer des objectifs et des normes de service clairs;
- mettre en œuvre les initiatives liées au Plan d'action des douanes, sous réserve de l'adoption de la législation nécessaire;
- mettre en œuvre le Plan d'amélioration de l'observation;
- mettre en œuvre le cadre de mesure du rendement de l'ADRC.

- Les Appels ont la responsabilité de gérer l'un des plus importants services de règlement des différends au gouvernement fédéral, afin de respecter l'un des droits fondamentaux des Canadiens dans leurs transactions avec le gouvernement.

- Au 31 mars 2001, plus de 8 milliards de dollars en impôt sur le revenu, en droits d'accise ou en TPS/TVH faisaient l'objet de différends, plus de 45 millions de dollars liés à des problèmes se rapportant à l'administration des politiques commerciales étaient officiellement contestés, et 4 628 questions liées aux douanes et au RPC/AE étaient contestées. Tous ces litiges pris ensemble concernaient environ 57 000 particuliers et entreprises qui exerçaient leur droit fondamental de recours.

Notre résultat escompté, c'est que les Canadiens obtiennent un examen impartial et rapide des décisions contestées par le biais de notre système de recours.

Dans le cadre de ce résultat escompté, notre but consiste à fournir aux clients un processus équitable pour le règlement des différends. L'utilisation d'un processus impartial et rapide incitera nos clients à avoir confiance en l'intégrité des systèmes pour les services fiscaux et les douanes, ce qui les encouragera à se conformer volontairement à ces systèmes.

Afin de gagner et de conserver la confiance de nos clients, nous possédons un processus d'appel qui est équitable et qui est considéré comme tel. L'un des aspects fondamentaux de l'équité consiste à s'assurer que les clients connaissent leurs droits et la façon de s'en prévaloir. Le maintien d'un processus rapide, accessible et uniforme contribue à l'équité réelle et perçue du processus.

- Dans l'ensemble, nous avons respecté en grande partie les attentes pour ce qui est d'assurer un examen impartial des décisions contestées par le biais de notre système de recours, mais pas pour ce qui est d'effectuer cet examen avec rapidité. Nous devons aussi établir des objectifs clairs pour la prestation des services.

- 68 957 différends réglés comparativement à 66 373 reçus.
- 3 432 divulgations volontaires reçues.
- Budget de 78 millions de dollars.
- Environ 1 100 employés.

Faits saillants sur le rendement par rapport aux résultats attendus

Appels

Gérer le continuum de l'observation des lois et des règlements

Innover pour l'avenir—Résultats de la première année

Résultats attendus	Notre évaluation
1. Des mécanismes de recours transparents, accessibles, rapides et uniformes favorisent le traitement équitable et impartial.	1. La procédure de règlement des différends est en grande partie transparente, accessible, équitable et uniforme, mais pas rapide. Nous avons respecté notre attente : que tous nos clients soient officiellement mis au courant de leur droit de se prévaloir du système de recours et de la façon d'accéder aux services des Appels. La majorité de nos clients pour les programmes d'impôt sur le revenu et de TPS/TVH/accise (60 % ou plus au cours de chacun des trois derniers exercices) ont accepté le règlement de leurs différends. Parmi les différends que nous avons examinés, seuls 7,8 % ont été portés devant les tribunaux. Bien que le délai de traitement moyen ait été réduit en 2000-2001 comparativement à l'exercice précédent, il faut en moyenne de 119 à 237 jours civils non consécutifs aux Appels pour examiner les différends.
2. L'application des dispositions d'équité est uniforme dans tous les programmes et toutes les régions.	2. Le nombre de demandes relatives à l'équité touchant la remise d'intérêts et de pénalités a augmenté pour passer à 71 000 par année, et le montant total des intérêts et des pénalités remis, y compris les renonciations, est estimé à plus de 210 millions de dollars dans toute l'ADRC en 2000-2001. La mise en place de lignes directrices sur l'application des dispositions d'équité a permis d'uniformiser les décisions. En 2001-2002, la mise en place d'une initiative systématique de surveillance de la qualité applicable à tous les secteurs d'activité nous permettra de confirmer les degrés effectifs d'uniformité pour la préparation des rapports ultérieurs.
3. On gère efficacement les risques liés aux différends et aux questions litigieuses.	3. La gestion des risques liés aux différends et aux questions litigieuses est très efficace. En 2000-2001, notre rendement annuel est demeuré constant : plus de 90 % des différends liés à l'impôt et 99 % des questions concernant les douanes ont été réglés de façon administrative. Pour ce qui est des affaires qui ont été portées devant les tribunaux, des décisions en faveur de la Couronne ont été rendues dans 65 % des cas, ce qui correspond à notre attente à cet égard. Cependant, nous devons superviser avec plus de rigueur l'uniformité des décisions rendues dans les dossiers non complexes.
4. Une main-d'œuvre bien informée et compétente est au bon endroit au bon moment.	4. D'après la direction, le recrutement et le maintien en poste du personnel au sein des Appels ont toujours représenté un important défi, notamment dans les secteurs de l'impôt sur le revenu et de la TPS/TVH/accise. En 2000-2001, nous avons été incapables de doter les postes aux niveaux prévus et avons accusé un déficit d'environ 10 % à l'égard des ressources. Cela a contribué à une réduction des dépenses de 10,4 % et au vieillissement des inventaires.
5. Les principes d'équité sont appliqués et intégrés dans tous les programmes.	**5. Nous avons continué comme prévu à mettre en œuvre les engagements pris dans la Stratégie en sept points sur l'équité, qui, entre autres choses, a débouché sur une augmentation d'environ 42 % des cotisations provenant du Programme des divulgations volontaires.**

Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-84.

Les résultats attendus ont été atteints. L'évaluation repose sur des données de bonne qualité.

Les résultats attendus ont été en grande partie atteints. L'évaluation est fondée sur des données de qualité raisonnable.

Les résultats attendus ont été en grande partie non atteints. L'évaluation est fondée sur des données de faible qualité.

Le chemin à prendre

Notre priorité absolue consistera à améliorer notre rendement des façons suivantes :

- en fixant des objectifs clairs pour tous les programmes des Appels;
- en les intégrant dans notre cadre de mesure du rendement et en établissant des normes de service correspondantes pour le public, le cas échéant;
- en accélérant la procédure de règlement des différends grâce au lancement d'un plan d'action précis en 2001-2002;
- en mettant en œuvre le cadre de mesure du rendement de l'ADRC.

- Le secteur d'activité de la Gestion et de l'orientation organisationnelles assure l'orientation stratégique et la supervision administrative à l'appui de tous les programmes et de tous les services de l'ADRC. Nos travaux orientent le développement de l'infrastructure dont l'ADRC a besoin pour concevoir et exécuter des programmes efficaces, notamment dans les domaines des ressources humaines et financières, de la technologie de l'information et des systèmes administratifs.

Notre résultat escompté, c'est que le rendement de notre exploitation et de nos services aux entreprises soit optimisé grâce à des méthodes modernes et novatrices.

Un programme efficace de régie interne et de gestion permet à l'ADRC de faire des gains substantiels dans la prestation d'un service axé sur la clientèle, conformément à notre programme unique. Pour obtenir ces gains, nous savons que nous devons communiquer notre programme stratégique, fournir à nos employés les outils nécessaires pour l'exécuter, et faire preuve de transparence en ce qui a trait aux résultats obtenus. À titre d'organisme public, nous devons garantir aux Canadiens que nos systèmes d'information et nos pratiques en matière de gestion financière sont sains et qu'ils respectent les droits des Canadiens. Ensemble, ces éléments offrent le fondement voulu pour optimiser le rendement potentiel de nos secteurs d'activité.

- Dans l'ensemble, nous sommes dans la bonne voie pour atteindre notre résultat escompté, compte tenu de la nouvelle marge de manœuvre que nous confère notre statut d'agence.

- Au cours du premier exercice de notre programme d'innovation triennal, nous avons réalisé de bons progrès. Nous avons obtenu des résultats manifestes, notamment dans les secteurs des ressources humaines, de la fonction de contrôle et de la régie d'entreprise. Nous avons mis en œuvre la nouvelle structure de régie de l'ADRC, grâce à laquelle la direction peut assurer une supervision et un leadership plus efficaces et mieux articulés pour la planification et la prise de décisions à long terme. Cependant, le défi le plus important que nous devons relever consiste probablement à jeter les bases d'une nouvelle culture d'entreprise dans notre organisation en vue de répondre aux exigences de la direction pour l'avenir.

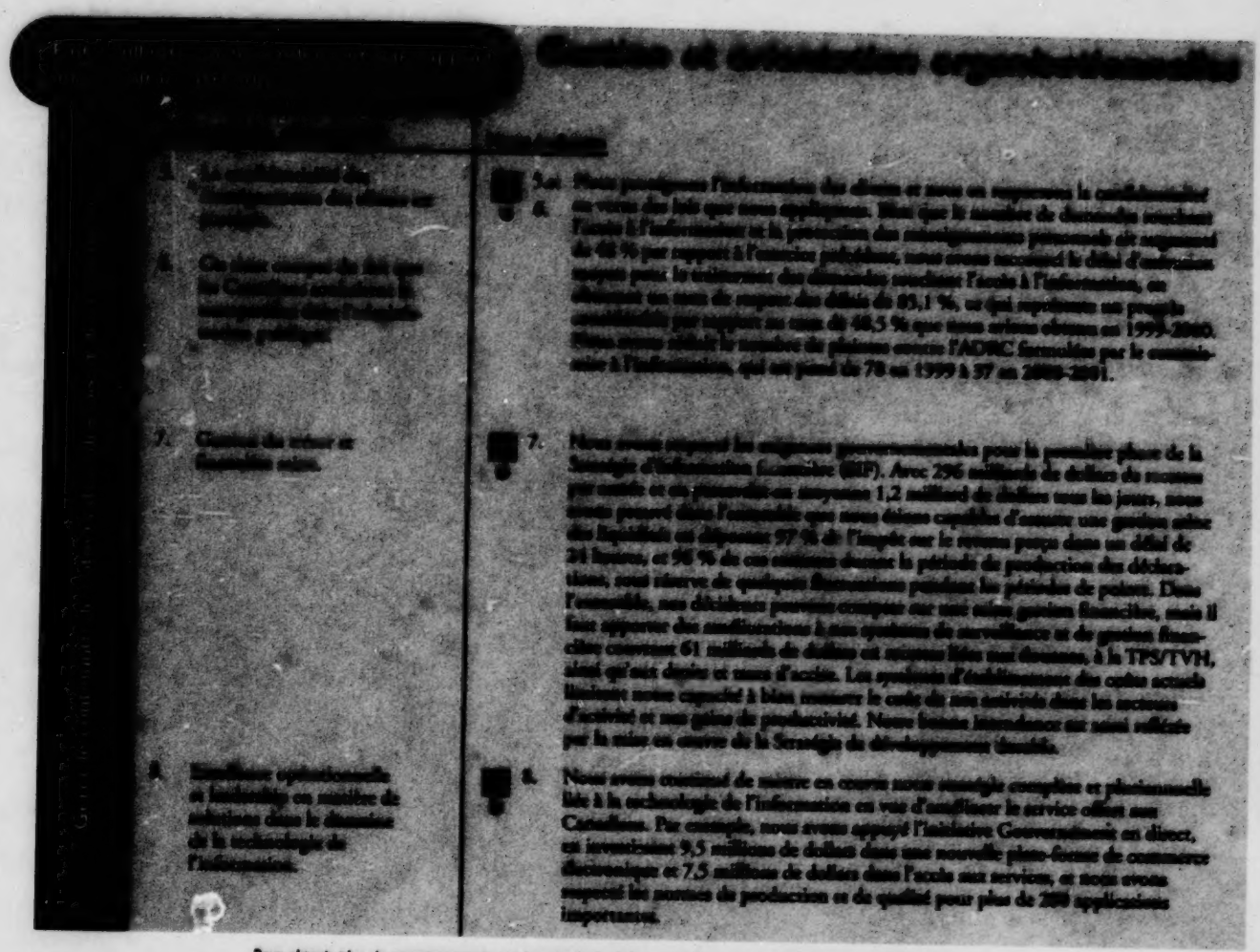
- En ce qui a trait à nos activités principales, nous avons réussi à apporter des améliorations manifestes à l'ensemble de la gestion de notre programme de protection des renseignements personnels et d'accès à l'information, ce qui a contribué à réduire nettement (environ de 57 %) les délais de traitement des demandes touchant l'accès à l'information et la protection des renseignements personnels. Cependant, la charge de travail a augmenté considérablement, et il ne sera possible d'améliorer davantage le service que si nous obtenons des fonds supplémentaires. Il faut poursuivre nos efforts dans les secteurs de la réforme et du renouvellement administratifs. Le regroupement des capacités liées à la technologie de l'information représente un défi de taille, de même que la mise en place d'une procédure de préparation de rapports sur le rendement mieux établie, appuyée par des objectifs clairement fixés pour obtenir tous nos résultats escomptés.

- Plus de 6 400 employés et un budget de plus de 600 millions de dollars dans les quatre directions générales qui constituent ce secteur d'activité.
- Nous prenons en charge plus de 200 applications de système.
- Nous traitons plus de 30 000 mesures de dotation chaque année.

Gestion et orientation organisationnelles

Résultat escompté :
Que le rendement de notre exploitation et de nos services à l'entreprise soit optimisé grâce à des méthodes modernes et novatrices.

Résultats attendus	Notre évaluation
1. Régime de régie efficace qui permet à la direction d'assurer la surveillance et le leadership.	1. Notre nouveau conseil de direction a renforcé l'obligation de l'ADRC de rendre des comptes au Parlement, de tenir compte des intérêts des Canadiens et d'adopter des principes d'entreprise dans les processus de gestion. La nouvelle structure des comités de l'Agence a contribué à accroître la rigueur et la discipline dans la gestion de nos affaires. Le conseil a approuvé plus de cent politiques rationalisées et adaptées à l'Agence pour les ressources humaines, la technologie de l'information, les finances et l'administration.
2. Changement en cours et accru dans la culture, qui met la prise de décisions entre les mains des gestionnaires.	2. Nous avons renforcé le groupe des gestionnaires grâce au développement de notre cadre de gestion, en créant un niveau de cadres supérieurs (SM) et en jetant les bases qui ont permis la création d'un nouveau groupe de la direction comptant quelque 3 000 employés, soit près de 7 % de notre effectif. Plus de 500 accords de rendement annuels ont été conclus avec les cadres et les membres de la haute direction; ils prévoient clairement leurs engagements et les résultats qu'ils doivent obtenir à l'appui de la vision, des valeurs et des objectifs du Plan d'entreprise de 2000-2001 à 2002-2003. Les employés sont aussi plus conscients des valeurs, des priorités et de l'orientation globale de l'ADRC pour l'avenir. Enfin, nous avons établi un nouveau programme de leadership, un conseil sur l'apprentissage et un plan d'apprentissage.
3. Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.	3. Nous avons renforcé notre fonction de contrôle grâce au programme stratégique présenté dans le Plan d'entreprise de 2000-2001 à 2002-2003, à l'introduction d'une politique relative à la gestion intégrée des risques et à une obligation plus transparente de rendre des comptes au moyen de notre nouveau Rapport annuel. Nous avons réalisé des progrès considérables dans la conception et le développement d'un cadre de mesure du rendement d'avant-garde à l'échelle de l'Agence, basé sur la fiche de rendement équilibrée, qui change fondamentalement la façon dont nous évaluons et prouvons notre rendement à l'interne pour accroître l'efficacité de la prise de décisions dans l'organisation.
4. Réforme du leadership lié aux ressources humaines (RH) qui s'accorde avec les objectifs de l'entreprise.	4. À titre d'employeur distinct, nous avons réussi à mettre en œuvre le cadre ainsi que les principales politiques et procédures pour notre nouveau régime de ressources humaines axé sur les valeurs. Cela a permis la mise en place d'un nouveau mode de règlement des différends à la satisfaction des parties, au sujet duquel 9 200 employés et gestionnaires (soit 20 % de notre effectif) ont reçu une formation. Cela a aussi permis de raccourcir le délai d'exécution des mesures de dotation à l'interne de 30 %, et de mettre en œuvre un nouveau système de négociations collectives pour l'ADRC.



Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-85.

Le chemin à prendre

Dans l'avenir immédiat, notre priorité absolue consistera à apporter des améliorations à notre rendement des façons suivantes :

- la mise en œuvre continue du nouveau cadre de mesure du rendement de l'Agence, appuyé par la mise au point de systèmes améliorés d'établissement des coûts;
- la mise en œuvre complète du nouveau régime des ressources humaines, qui s'articule notamment autour de l'apprentissage et du perfectionnement;
- la poursuite des initiatives liées à la réforme et au renouvellement administratifs;
- la poursuite des efforts pour accroître nos capacités liées à la technologie de l'information;
- la préparation de renseignements efficaces sur le rendement et l'établissement d'objectifs et de normes de service clairs.

Faits saillants sur le rendement par rapport aux résultats attendus

Gestion et orientation organisationnelles

Gérer le continuum de l'observation des lois et des règlements

Résultats attendus	Notre évaluation
5. La confidentialité des renseignements des clients est protégée. 6. On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique.	5.et 6. Nous protégeons l'information des clients et nous en respectons la confidentialité en vertu des lois que nous appliquons. Bien que le nombre de demandes touchant l'accès à l'information et la protection des renseignements personnels ait augmenté de 48 % par rapport à l'exercice précédent, nous avons raccourci le délai d'exécution moyen pour le traitement des demandes touchant l'accès à l'information, en obtenant un taux de respect des délais de 85,1 %, ce qui représente un progrès considérable par rapport au taux de 48,5 % que nous avions obtenu en 1999-2000. Nous avons réduit le nombre de plaintes contre l'ADRC formulées par le commissaire à l'information, qui est passé de 78 en 1999 à 37 en 2000-2001.
7. Gestion du trésor et financière saine.	7. Nous avons respecté les exigences gouvernementales pour la première phase de la Stratégie d'information financière (SIF). Avec 296 milliards de dollars de recettes par année et en percevant en moyenne 1,2 milliard de dollars tous les jours, nous avons prouvé dans l'ensemble que nous étions capables d'assurer une gestion saine des liquidités en déposant 97 % de l'impôt sur le revenu perçu dans un délai de 24 heures, et 96 % de ces sommes durant la période de production des déclarations, sous réserve de quelques fluctuations pendant les périodes de pointe. Dans l'ensemble, nos décideurs peuvent compter sur une saine gestion financière, mais il faut apporter des améliorations à nos systèmes de surveillance et de gestion financière couvrant 61 milliards de dollars en recettes liées aux douanes, à la TPS/TVH, ainsi qu'aux droits et taxes d'accise. Les systèmes d'établissement des coûts actuels limitent notre capacité à bien mesurer le coût de nos activités dans les secteurs d'activité et nos gains de productivité. Notre bonne intendance est aussi reflétée par la mise en œuvre de la Stratégie de développement durable.
8. Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.	8. Nous avons continué de mettre en œuvre notre stratégie complète et pluriannuelle liée à la technologie de l'information en vue d'améliorer le service offert aux Canadiens. Par exemple, nous avons appuyé l'initiative Gouvernement en direct, en investissant 9,5 millions de dollars dans une nouvelle plate-forme de commerce électronique et 7,5 millions de dollars dans l'accès aux services, et nous avons respecté les normes de production et de qualité pour plus de 200 applications importantes.

Pour obtenir plus de renseignements sur les résultats réels, voir le Rapport de rendement de l'ADRC à la page I-85.

Les résultats attendus ont été atteints.	Les résultats attendus ont été en grande partie atteints.	Les résultats attendus ont été en grande partie non atteints.
L'évaluation repose sur des données de bonne qualité.	L'évaluation est fondée sur des données de qualité raisonnable.	L'évaluation est fondée sur des données de faible qualité.

Le chemin à prendre

Dans l'avenir immédiat, notre priorité absolue consistera à apporter des améliorations à notre rendement des façons suivantes :

- la mise en œuvre continue du nouveau cadre de mesure du rendement de l'Agence, appuyé par la mise au point de systèmes améliorés d'établissement des coûts;
- la mise en œuvre complète du nouveau régime des ressources humaines, qui s'articule notamment autour de l'apprentissage et du perfectionnement;
- la poursuite des initiatives liées à la réforme et au renouvellement administratifs;
- la poursuite des efforts pour accroître nos capacités liées à la technologie de l'information;
- la préparation de renseignements efficaces sur le rendement et l'établissement d'objectifs et de normes de service clairs.

Le chemin à *prendre*

Le chemin à prendre

Le parcours stratégique décrit dans le Plan d'entreprise de 2001-2002 à 2003-2004 indique l'orientation et les priorités établies pour les trois prochains exercices, qui nous permettront de respecter nos engagements et d'obtenir des résultats concrets pour les Canadiens. Notre réussite tiendra également au dévouement et au professionnalisme des employés au sein de notre organisation, à un engagement déterminé à transformer notre entreprise et à une base de financement stable établie à la suite d'un examen complet des ressources et de la gestion.

Les nouvelles ressources obtenues grâce à l'augmentation du financement permettront à l'ADRC, dans sa gestion du continuum de l'observation des lois et des règlements, de s'occuper des secteurs où elle doit accroître son rendement. Cependant, nous sommes également conscients que, à moyen et à long terme, nous devrons apporter des changements considérables pour relever les défis auxquels nous devons faire face dans notre milieu d'exploitation et pour être toujours en mesure de réaliser notre mandat. La transformation de nos activités de base, de même que la réalisation de notre engagement à l'égard de l'innovation et de l'excellence en matière de gestion grâce à la réforme et au renouvellement des systèmes de gestion et administratifs, représente la principale orientation de notre procédure de planification opérationnelle.

Le parcours stratégique décrit dans le Plan d'entreprise de 2001-2002 à 2003-2004 indique l'orientation et les priorités établies pour les trois prochains exercices, qui nous permettront de respecter nos engagements et d'obtenir des résultats concrets pour les Canadiens.

La procédure qui sert à préparer des rapports administratifs dans notre entreprise doit être appuyée par un cadre de mesure du rendement rigoureux et complet. Actuellement, dans certains secteurs d'activité de l'ADRC, on prépare des rapports sur le rendement à un niveau plus général qu'ailleurs, essentiellement parce qu'il existe des incohérences dans le type de renseignements sur le rendement dont on se sert maintenant. Nous cherchons actuellement à normaliser notre approche à l'égard de l'évaluation du rendement grâce à la fiche d'évaluation équilibrée. Une fois qu'il aura été élaboré et mis en place dans tous les secteurs d'activité, un système normalisé de mesure du rendement aidera l'ADRC à exécuter les changements prévus, à renforcer la procédure qui permet de préparer des rapports administratifs, ainsi qu'à accroître la rigueur de l'information sur le rendement et à la rendre plus complète dans les rapports annuels à venir.

Principaux *défis*

L'ADRC continue à faire face à un certain nombre de pressions dans son contexte opérationnel. Ces pressions représentent un défi pour nous dans la réalisation de notre mission, et elles ont des conséquences importantes pour notre rendement.

Niveau de ressources – Le défi le plus important que l'ADRC a relevé en 2000-2001 consistait à respecter les attentes liées au service et à préserver l'intégrité des programmes dans le cadre des budgets en place à ce moment-là. Depuis bon nombre d'années, nous administrons une charge de travail sans cesse croissante et de plus en plus complexe sans que les fonds augmentent en conséquence. Bien que nous continuions à respecter nos seuils liés à l'intégrité des programmes, nous avons dû faire des compromis, notamment en réduisant la qualité de certains services et en baissant considérablement les taux prévus d'étendue des vérifications. Ces compromis auraient eu des conséquences plus graves si nous n'avions pas augmenté la productivité des programmes que nous réalisons, en partie grâce au recours à de nouvelles technologies. Un examen complet sur les ressources et la gestion, réalisé en 2000, a confirmé que nous avions besoin d'autres fonds pour assurer l'intégrité de nos programmes et réaliser notre programme de modernisation. Le gouvernement a donc accordé des ressources supplémentaires à l'ADRC afin d'assurer la stabilité de notre assise financière à long terme, de préserver l'intégrité de nos opérations de base et d'atteindre nos objectifs de changement. Nous entendons continuer à gérer les pressions liées aux ressources, tout en renforçant les méthodes actuelles en faisant preuve d'excellence en gestion.

Une économie en évolution – Au Canada, le volume et la diversité des activités dans une économie de plus en plus complexe et orientée vers le monde remettent en question notre capacité à définir les secteurs d'inobservation éventuels et à nous en occuper. Malgré les progrès dans les techniques de gestion des risques et d'étude de l'observation, nous devons encore faire face à de nouvelles sortes de transactions internationales complexes et à des stratagèmes d'évitement fiscal compliqués au pays. Parmi les autres facteurs créant des pressions, mentionnons le développement du commerce, les exigences accrues des clients qui réclament des services accélérés et l'obligation de veiller à ce que les contrôles à la frontière n'entravent pas inutilement le commerce. Nous devons également réagir aux changements dans le cycle d'activité économique. Dans une économie en évolution, il faut donc voir à ce que nous soyons en mesure de promouvoir l'observation à la suite de l'augmentation rapide du nombre de démarrages d'entreprise et de travailleurs autonomes. Lorsque l'économie ralentit, les revenus d'entreprise, les revenus des particuliers et les dépenses des consommateurs stagnent ou diminuent. Dans cette conjoncture, les dispositions en matière d'équité et notre capacité à éviter de surcharger indûment les entreprises et les particuliers revêtent une importance particulière.

Un monde en évolution – Les particuliers, les entreprises et les organisations gouvernementales doivent faire face à un monde en évolution rapide. Il suffit de penser à la tragédie du 11 septembre 2001 pour comprendre l'énorme impact que des événements peuvent avoir sur nos vies et sur notre organisation. Des changements moins spectaculaires peuvent susciter de l'incertitude et des risques dans de nouveaux secteurs, mais ils peuvent aussi ouvrir de nouvelles perspectives. Un bon exemple est celui du commerce électronique, qui joue un rôle accru dans notre vie personnelle et professionnelle. Le commerce électronique permet, dans une large mesure, de transférer des richesses et la propriété intellectuelle entre les pays. Bien que la collaboration internationale soit essentielle pour s'occuper de ce problème mondial particulier, il est difficile d'élargir nos conventions internationales et d'établir une collaboration avec des administrations étrangères, compte tenu du nombre de parties intéressées et de la diversité des intérêts. L'ADRC, qui demeure vigilante à l'égard de menaces éventuelles dans un environnement en évolution, s'efforce constamment de renforcer ses programmes d'observation.

Recrutement et maintien en poste des employés – Au cours des dix prochaines années, plus de 30 % de nos 44 000 employés pourront prendre leur retraite. Les pressions liées à la dotation se répercutent déjà sur notre capacité à réaliser nos programmes. Ainsi, notre aptitude à administrer des programmes dans le domaine du commerce, qui exigent un niveau d'expertise particulièrement élevé, diminue actuellement à cause de l'attrition. Pour avoir de nouveaux employés qui ont des connaissances techniques particulières, il faut leur donner une longue formation. Nous avons introduit de nouveaux outils de gestion des ressources humaines dans les domaines de l'apprentissage continu et du règlement des différends, un nouveau système de classification des ressources humaines davantage axé sur les besoins de l'entreprise et une nouvelle procédure pour réduire de 30 % les délais de dotation. Cependant, il reste un défi : il faut avoir suffisamment d'employés adéquatement formés et motivés pour réaliser notre mission sur un marché du travail concurrentiel. Nous avons besoin d'un régime des ressources humaines novateur et à rendement élevé pour optimiser notre capacité à recruter et à former les gens dont nous avons besoin, en nombre suffisant, au moment voulu. Nous devons également transformer radicalement nos activités de base et utiliser efficacement de nouvelles technologies pour accroître la productivité globale de notre effectif.

Modernisation de nos systèmes – Les nouvelles technologies accélèrent les transactions et modifient les façons dont les entreprises et les particuliers interagissent. Ce changement augmente les attentes liées au rendement de l'ADRC. Cependant, ces mêmes technologies offrent à notre organisation de nouvelles façons et de meilleures méthodes d'assurer le service ainsi que d'évaluer et de gérer les risques. Bien que les transactions commerciales sur Internet représentent de nouveaux défis pour la perception des recettes et le traitement d'un nombre accru de petits envois qui traversent la frontière, elles constituent de nouvelles façons de renforcer nos activités de surveillance et de promouvoir l'observation grâce à des services électroniques plus précis, plus pratiques et plus rapides. Certains secteurs où il faut augmenter le rendement profiteront, dans bien des cas, de notre programme de modernisation et du fait qu'il met l'accent sur l'utilisation de systèmes plus modernes liés à la technologie de l'information et à la conception d'un régime lié aux ressources humaines de classe internationale. Les futurs plans d'entreprise de l'ADRC présenteront les améliorations du rendement qui découleront de la modernisation de nos systèmes.

Notre plan *d'amélioration du rendement*

En plus de présenter au Parlement et aux Canadiens les résultats que nous avons obtenus, ***Rendons compte*** est un outil précieux qui aide notre organisation à se concentrer sur les secteurs où nous devons améliorer plus rapidement notre rendement. L'effort pour mesurer et évaluer notre efficacité sur le plan opérationnel passe inévitablement par l'obligation de définir les lacunes sur le plan du rendement. Il s'agit des secteurs où nous devons concentrer nos ressources pour concevoir des projets et apporter des changements en vue de devenir une organisation plus efficace et novatrice. ***Rendons compte*** représente également une occasion importante de souligner le travail bien fait par nos employés et nos gestionnaires.

L'une des principales initiatives de l'ADRC consiste à s'orienter vers une évaluation du rendement axée sur les résultats.

L'une des principales initiatives de l'ADRC consiste à s'orienter vers une évaluation du rendement axée sur les résultats. Au cours des deux prochains exercices, nous travaillerons à mettre en œuvre un cadre de mesure du rendement d'avant-garde (la fiche d'évaluation équilibrée), appuyé par un système d'établissement des coûts perfectionné, basé sur les activités, et par un modèle de gestion intégrée. Ces outils de gestion nous permettront de mieux évaluer le rendement et contribueront à établir une procédure de prise de décisions pour la direction, intégrée et axée sur les résultats dans l'organisation. Nous poursuivrons également nos propres études sur de meilleures façons de mesurer l'observation.

Les divers secteurs de l'ADRC s'occupent des domaines où il faut apporter des améliorations, en particulier ceux pour lesquels les écarts de rendement sont importants ou les données sont de piètre qualité, grâce à diverses stratégies et initiatives, notamment le Plan d'entreprise de 2001-2002 à 2003-2004, nos plans d'amélioration du rendement et les accords de rendement connexes des cadres supérieurs. Dans certains cas, on a déjà mis en œuvre des mesures correctives. Dans d'autres secteurs, des améliorations seront apportées au cours des trois prochaines années en fonction des priorités établies. Cependant, l'ADRC, qui continue d'améliorer son rendement, équilibre ses efforts pour exécuter les changements prévus avec une exigence primordiale : maintenir l'intégrité des systèmes actuels qui nous permettent d'exécuter nos programmes.

Le tableau 7 ci-après présente les faits saillants de ces plans d'amélioration du rendement. On peut consulter une version détaillée des plans pour chaque secteur d'activité dans le document intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité.*

Tableau 7: **Plan d'amélioration du rendement – Priorités**

Résultats prévus	Activités connexes	Date d'exécution
• Évaluation améliorée du rendement de l'ADRC	Mise en œuvre de la fiche d'évaluation équilibrée et préparation de rapports sur le rendement, notamment en établissant des objectifs clairs et en les intégrant dans notre cadre de mesure du rendement et dans les accords de rendement	2003-2004*
• Amélioration du rendement par rapport aux normes de service au public	Plans d'action seront conçus pour respecter nos normes de service au public actuelles et pour les élargir de façon à couvrir d'autres aspects de l'exactitude, de l'équité, de l'accessibilité (y compris les services téléphoniques), de la validation et des contrôles	2001-2002
• Atteindre l'objectif lié au niveau de la dette fiscale	Mettre en œuvre une stratégie complète visant à réduire le niveau des comptes clients, y compris un examen de l'objectif actuel	2001-2002
• Amélioration des programmes visant à renforcer l'observation fiscale	Déployer les ressources supplémentaires que le gouvernement nous a accordées récemment et mettre en œuvre la stratégie d'observation connexe	2001-2006
• Traitement plus rapide des différends	Établir des objectifs pluriannuels et mettre en œuvre un programme de supervision de la qualité pour réaliser les gains par rapport à l'exercice précédent	2001-2002
• Amélioration de l'accessibilité des services téléphoniques	Plan d'action visant à accroître l'accessibilité (p. ex., mise en œuvre de réseaux 1 800 pour les bénéficiaires de la prestation fiscale canadienne pour enfants et du crédit pour la TPS/TVH, et amélioration globale de l'accessibilité aux lignes téléphoniques pendant les périodes de pointe)	2001-2002
• Amélioration de l'observation à la frontière, y compris une approche plus complète et mieux intégrée à l'égard de la gestion des risques et de l'information de nature quantitative sur le rendement	Concevoir un processus solide de préparation de rapports sur le rendement et accélérer la mise en œuvre des principaux aspects du Plan d'amélioration de l'observation	2003-2004
• Amélioration de l'infrastructure et du soutien en matière de technologie de l'information dans les secteurs d'activité	Mettre en œuvre la stratégie en trois volets liée à la technologie de l'information afin de mieux concevoir des solutions d'affaires, d'accroître l'intégration des systèmes et de disposer d'une capacité durable pour élaborer et mettre à jour des systèmes répondant aux besoins de l'entreprise	2003-2004
• Augmentation de la transparence dans tous les secteurs d'activité	Autres augmentations de la rapidité du traitement des demandes touchant l'accès à l'information et la protection des renseignements personnels (AIPRP)	2001-2002
• Réaction efficace aux défis que présentent les RH	Mettre en œuvre le nouveau régime de RH de l'ADRC et réagir efficacement aux lacunes observées dans le recrutement et le maintien en poste des employés en embauchant de nouveaux employés, grâce aux nouvelles ressources que le gouvernement a accordées pour les activités de vérification et de validation à l'appui des secteurs d'activité de l'ADRC	2001-2004

* Le Plan d'entreprise de 2001-2002 à 2003-2004 indique les résultats à obtenir pour chaque exercice.

Évaluation par la *vérificatrice générale*

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

ÉVALUATION PAR LA VÉRIFICATRICE GÉNÉRALE, de l'information sur le rendement

Au commissaire de l'Agence des douanes et du revenu du Canada et au ministre du Revenu national

Objet et étendue

La *Loi sur l'Agence des douanes et du revenu du Canada* exige que la vérificatrice générale du Canada évalue la justesse et la fiabilité de l'information sur le rendement de l'Agence des douanes et du revenu du Canada en regard des objectifs établis dans son plan d'entreprise.

La responsabilité du plan d'entreprise et de l'information sur le rendement contenue dans le rapport annuel incombe à la direction de l'Agence des douanes et du revenu du Canada. Ma responsabilité consiste à fournir une évaluation de la mesure dans laquelle l'Agence fait rapport sur son rendement en regard des objectifs qui ont été établis dans son Plan d'entreprise pour la période terminée le 31 mars 2001. Pour ce faire, j'ai évalué l'information en regard de critères de justesse et de fiabilité qui ont fait l'objet d'une discussion avec l'Agence et qui sont décrits dans l'annexe I de la présente évaluation. J'ai effectué mon évaluation conformément aux normes relatives aux missions de certification de l'Institut Canadien des Comptables Agréés. L'évaluation comprenait une analyse de l'information et le contrôle par sondages des éléments probants à l'appui de cette information. Je n'ai pas évalué son rendement comme tel ni fait de commentaires à ce sujet.

L'Agence des douanes et du revenu du Canada a communiqué l'information sur son rendement dans une section de son rapport annuel intitulée « Rapport sur le rendement de l'ADRC ». J'ai évalué l'information contenue dans le rapport sur le rendement, sauf les sections suivantes : l'information qui précède le Résumé à l'intention de la direction, l'annexe intitulée « Information sur le rendement supplémentaire par secteur d'activité », et la Conclusion du commissaire. J'ai également examiné tout le rapport pour en vérifier la cohérence.

Évaluation

Pour communiquer l'information sur son rendement, l'Agence des douanes et du revenu du Canada a conçu et mis en place un cadre du rendement dans lequel elle définit les résultats stratégiques, les résultats escomptés, les résultats prévus et les résultats obtenus. Ce cadre décrit comment l'Agence remplira son mandat et il constitue un bon point de départ pour une communication de l'information sur le rendement uniforme dans l'ensemble de l'organisation.

Le rapport présente une image assez exacte du rendement de l'Agence. Cette dernière communique l'information sur son rendement de façon novatrice et avec précision. Toutefois, elle doit formuler des énoncés plus clairs et plus concrets de ses objectifs, et à partir de ces attentes, produire un rapport davantage axé sur les résultats.

Je constate avec plaisir que ce rapport contient une information sur le rendement grandement améliorée et beaucoup plus transparente que les rapports sur le rendement antérieurs. L'Agence mérite des félicitations pour ce premier rapport.

La section qui suit présente mes constatations en regard de chacun des critères. Ces critères sont décrits à l'annexe I.

Le premier rapport sur le rendement de l'Agence est impressionnant, bien qu'il y ait encore place à amélioration en ce qui concerne la clarté des attentes mesurables et des réalisations axées sur les résultats.

Le rapport présente une information pertinente et notamment des réalisations concrètes et importantes. Par exemple, il démontre qu'en respectant les normes de service et en améliorant l'accès aux services téléphoniques, l'Agence fournit un service qui répond aux besoins des contribuables.

Le rapport fait état de réalisations axées sur des résultats valables qui montrent bien le lien entre ce qui a été accompli et les résultats escomptés. Par exemple, les mesures prises pour empêcher l'introduction au Canada de la fièvre aphteuse (en collaboration avec l'Agence canadienne d'inspection des aliments) contribuent de toute évidence à protéger la santé des Canadiens. Dans d'autres cas, pour améliorer son rapport sur le rendement, l'Agence doit indiquer ce qu'elle a réellement accompli plutôt que de se limiter aux activités et aux extrants.

Le plan de l'Agence reflète son intention d'améliorer son rapport des réalisations axées sur les résultats pendant la mise en oeuvre progressive de son nouveau cadre de mesure du rendement au cours des deux prochaines années.

Le rapport sur le rendement fournit une bonne description des programmes de l'Agence et donne au lecteur une information contextuelle. Pour que le compte rendu du rendement soit plus significatif, le lecteur doit pouvoir comparer facilement ce que l'Agence a accompli et ce qu'elle avait l'intention d'accomplir.

Pour certains secteurs d'activité, le rapport énonce les normes de service et les résultats obtenus par rapport aux cibles qui avaient été fixées. Par contre, le plus souvent, bon nombre des résultats prévus énoncés ne mentionnent pas d'attentes claires et concrètes axées sur les résultats, assorties d'échéances précises. Il s'agit du premier rapport de l'Agence; aussi, reconnaissons-nous qu'il faudra du temps pour que ces attentes soient établies. Parmi ses priorités, l'Agence a déclaré qu'elle doit énoncer des attentes à l'égard du rendement, y compris des cibles et des points de repère précis, et elle discute de ces améliorations prévues dans son rapport sur le rendement.

L'Agence mentionne la contribution de ses partenaires. Lorsqu'elle travaille en partenariat avec d'autres organisations, l'Agence indique dans son rapport comment les autres parties intéressées ont contribué à l'atteinte de ses objectifs.

Le rapport explique comment les résultats prévus permettront à l'Agence d'atteindre ses objectifs. Cependant, il n'indique pas toujours clairement comment les résultats obtenus par l'Agence ont contribué à l'atteinte de ces objectifs. Par exemple, l'Agence indique qu'elle administre les accords de libre-échange en vigueur, mais elle ne précise pas dans quelle mesure ces activités assurent une plus grande uniformité pour les exportateurs ou ont contribué à la compétitivité du Canada.

Les données du rapport concordent avec la documentation à l'appui. Pour vérifier l'exactitude des données, j'ai relevé les énoncés les plus importants sur le rendement de l'Agence et examiné la documentation à l'appui. Cet examen a été complété, au besoin, par des demandes de renseignements, des analyses et des discussions supplémentaires, mais je n'ai pas testé les contrôles de l'Agence pour vérifier l'exactitude des données de ses systèmes. Je n'ai pas non plus évalué l'exactitude des dépenses prévues et réelles par secteur d'activité, ni l'estimation faite par l'Agence des ressources qui ont été affectées au continuum de l'observation des lois et des règlements. Cette dernière n'a pas encore mis sur pied des systèmes satisfaisants pour affecter ces ressources par secteur d'activité.

J'ai constaté que l'information communiquée dans le rapport sur le rendement était généralement appuyée de données corroboratives et d'éléments probants appropriés. Le rapport explique les forces et les limites relatives des données. Les lacunes des données sont clairement indiquées. Ces éclaircissements sur les forces et les faiblesses des données aident le lecteur à interpréter l'information sur le rendement de manière adéquate.

La présentation de l'information donne un rapport équilibré. Tous les aspects du mandat de l'Agence sont inclus dans le rapport. L'Agence a décrit les problèmes et les défis auxquels elle a été confrontée. Elle a aussi décrit explicitement les situations où le rendement ne correspond pas aux objectifs. Le texte met en lumière les forces et les faiblesses au niveau du rendement et expose les mesures qui sont prises pour améliorer le rendement.

Le système qu'utilise l'Agence pour mesurer son rendement fait aussi une distinction nette entre les forces et les faiblesses de celui-ci. L'Agence communique donc avec clarté l'évaluation de son propre rendement.

Conclusion

L'information sur le rendement donne un aperçu assez juste et fiable du rendement de l'Agence des douanes et du revenu du Canada. Compte tenu des difficultés que cette dernière a dû surmonter au cours de sa première année d'activités, je la félicite des efforts déployés pour produire ce premier rapport sur le rendement. Ce résultat est attribuable au travail considérable effectué par son personnel et au leadership continu de ses dirigeants.

Comme ces derniers le reconnaissent, les améliorations qui sont nécessaires permettront à l'Agence de produire éventuellement de meilleurs rapports. Je constate avec plaisir que ce rapport contient un plan réaliste et complet et des échéances appropriées qui aideront l'Agence à améliorer la présentation de son information sur le rendement.

Sheila Fraser

Sheila Fraser, FCA
La vérificatrice générale du Canada

Ottawa, Canada
30 octobre 2001

ANNEXE 1

Critères et étendue de l'évaluation de la justesse et de la fiabilité
Bureau du vérificateur général

Critères

Les critères suivants ont été élaborés en tant que moyens d'évaluer la justesse et la fiabilité de l'information sur le rendement de l'Agence en regard des objectifs énoncés dans son plan d'entreprise. Nous en avons discuté avec celle-ci. Les critères répondent à deux grandes questions : d'abord, est-ce que l'Agence a communiqué l'information sur le rendement en regard de ses objectifs, et ensuite, est-ce que cette information est juste et fiable? L'information sur le rendement en regard des objectifs est juste et fiable si elle permet au Parlement et au public de déterminer la mesure dans laquelle l'entité ou le programme en question atteint les objectifs qu'elle ou il s'est fixés.

Pertinente — L'information sur le rendement doit rendre compte de réalisations concrètes et importantes en regard des objectifs.

Compréhensible — L'information sur le rendement doit, en plus d'être pertinente, dresser un tableau clair du rendement, décrivant les repères et le contexte en regard desquels il faut interpréter l'information communiquée.

Attribuable — L'information sur le rendement doit démontrer de façon crédible l'apport des activités de l'entité ou du programme aux réalisations présentées.

Exacte — L'information sur le rendement doit refléter adéquatement les faits communiqués, et ce, à un niveau d'exactitude approprié.

Équilibrée — L'information sur le rendement doit fournir un tableau représentatif et clair de tout l'éventail des réalisations, tableau qui n'induit pas le lecteur en erreur.

Pour obtenir plus d'information sur les critères, prière de consulter notre site Web à www.oag-bvg.gc.ca.

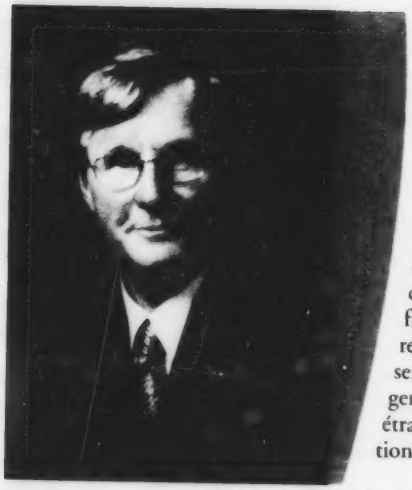
Conclusion

du commissaire

Conclusion *du commissaire*

Le présent Rapport annuel marque une étape importante de notre passage au statut d'agence. Il s'agit de la toute première occasion pour l'ADRC d'examiner à fond non seulement sa façon de faire les choses, mais aussi ce qu'elle doit changer pour améliorer son rendement. Avec plus de clarté encore que tout ce que nous avons entrepris auparavant, ce rapport montre pourquoi le passage au statut d'agence a été avantageux pour l'ADRC. Notre organisation est unique. Aucun autre organisme canadien ne fournit la gamme ou le genre de services qu'offre l'ADRC. Les organisations qui ont un mandat et des responsabilités uniques ne peuvent pas compter sur des solutions de gestion toutes faites : elles doivent les créer.

Par conséquent, nous devons soutenir nos gens, qui connaissent mieux nos clients et nos activités que quiconque, en leur fournissant les outils et les renseignements nécessaires pour établir et atteindre des objectifs qui traduisent notre grande volonté d'améliorer continuellement nos services et d'exceller sur le plan opérationnel. Pour ce faire, nous avons absolument besoin d'évaluer notre rendement. Il s'agit d'une démarche essentielle qui nous permet de corriger périodiquement notre trajectoire afin de conserver l'équilibre entre nos priorités et nos ressources dans un milieu opérationnel en constante évolution, tout en maintenant et en améliorant nos services et notre rendement.



Dans presque tous les cas où notre rendement ne correspond pas à ce que nous avions prévu, nous avons dressé des plans pour nous attaquer aux causes sous-jacentes. Nous travaillons déjà à mettre en œuvre un bon nombre de ces plans.

D'après l'étude de référence menée à la fin de 2000, environ un an après notre passage au statut d'agence, nous sommes sur la bonne voie. Au moins 61 % des Canadiens interrogés trouvent que nous faisons du bon ou du très bon travail dans les secteurs des douanes, de l'impôt et des taxes, et des prestations. Un pourcentage plus important de répondants estiment que nous protégeons bien la confidentialité de leurs renseignements personnels, que nous les traitons de façon respectueuse, honnête et équitable, et que nous améliorons continuellement nos services. Ces résultats indiquent que nous avons bien géré le passage au statut d'agence, sans causer trop de dérangement à nos clients. Nos employés sont loin d'être étrangers à cet accomplissement et méritent nos félicitations pour leur travail exceptionnel.

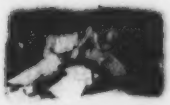
Au fur et à mesure de notre évolution, nous perfectionnons notre cadre de mesure du rendement et concevons de nouveaux outils qui nous aideront à transformer nos activités essentielles pour fournir de meilleurs services aux Canadiens. Dans ce contexte, je suis sûr que nos employés, avec leur professionnalisme, leur intégrité, leur bagage de connaissances et leur dévouement, joueront un rôle prépondérant dans l'atteinte des normes élevées que nous nous sommes fixées.

Le commissaire des douanes et du revenu,

Rob Wright

Coup d'œil sur l'ADRC

Près de 300 milliards de dollars de recettes annuelles en moyenne, soit 1,2 milliard de dollars par jour ouvrable.



Plus de 100 groupes d'intérêt et 25 comités consultatifs consultés régulièrement.

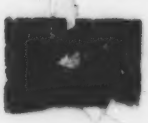
Plus de 50 ententes avec d'autres ministères et organismes concernant l'exécution conjointe de programmes.

Entente en vue de percevoir environ 37 milliards de dollars par année environ pour le compte des provinces et des territoires.

Plus de 35 millions de demandes de renseignements du public chaque année.

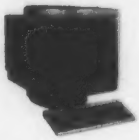
Plus de 10 milliards de dollars versés sous forme de prestations et de crédits à plus de 10 millions de foyers canadiens admissibles.

Près de 23,3 millions de déclarations de revenus des particuliers et des fiducies et 1,3 million de déclarations de revenus des sociétés traitées.



Saisie, par les douanes, d'environ 679 millions de dollars de marchandises de contrebande, y compris des stupéfiants.

44 000 employés à 750 points de service au Canada.



3,5 millions de visiteurs du site Web de l'ADRC chaque mois durant la période de production des déclarations.

16 000 bénévoles ont rempli 471 000 déclarations de revenus.

111 millions de voyageurs entrent au Canada chaque année aux points de service des douanes.

10,6 millions de mainlevées commerciales des douanes traitées chaque année.

Conseil de direction

Michael L. Turcotte
Président du conseil de direction
Administrateur d'entreprise
Montréal (Québec)

Camille Belliveau
Consultant principal (à son compte)
Shediac (Nouveau-Brunswick)

Esmail Bharwani
Consultant principal en fiscalité et en affaires
Calgary (Alberta)

L. Bernice Buckle
Propriétaire-exploitante d'une petite entreprise
(à la retraite)
Corner Brook (Terre-Neuve)

Delmore C.W. Crewson
Vice-président
Deloitte & Touche SARL
Winnipeg (Manitoba)

Peter P. Dhillon
Vice-président et chef de la direction
Richberry Farms Ltd.
Richmond (Colombie-Britannique)

Michael Gourley
Consultant en gestion
PricewaterhouseCoopers SARL
Toronto (Ontario)

W. Grant Hinchey
Comptable général licencié
Yellowknife (Territoires du Nord-Ouest)

Linda Yvonne Ivany
Directrice des finances, région de l'Atlantique
KPMG SARL
Halifax (Nouvelle-Écosse)

James L. MacPhee
Associé et directeur général
MacPhee & MacAulay Chartered Accountants
Montague (Île-du-Prince-Édouard)

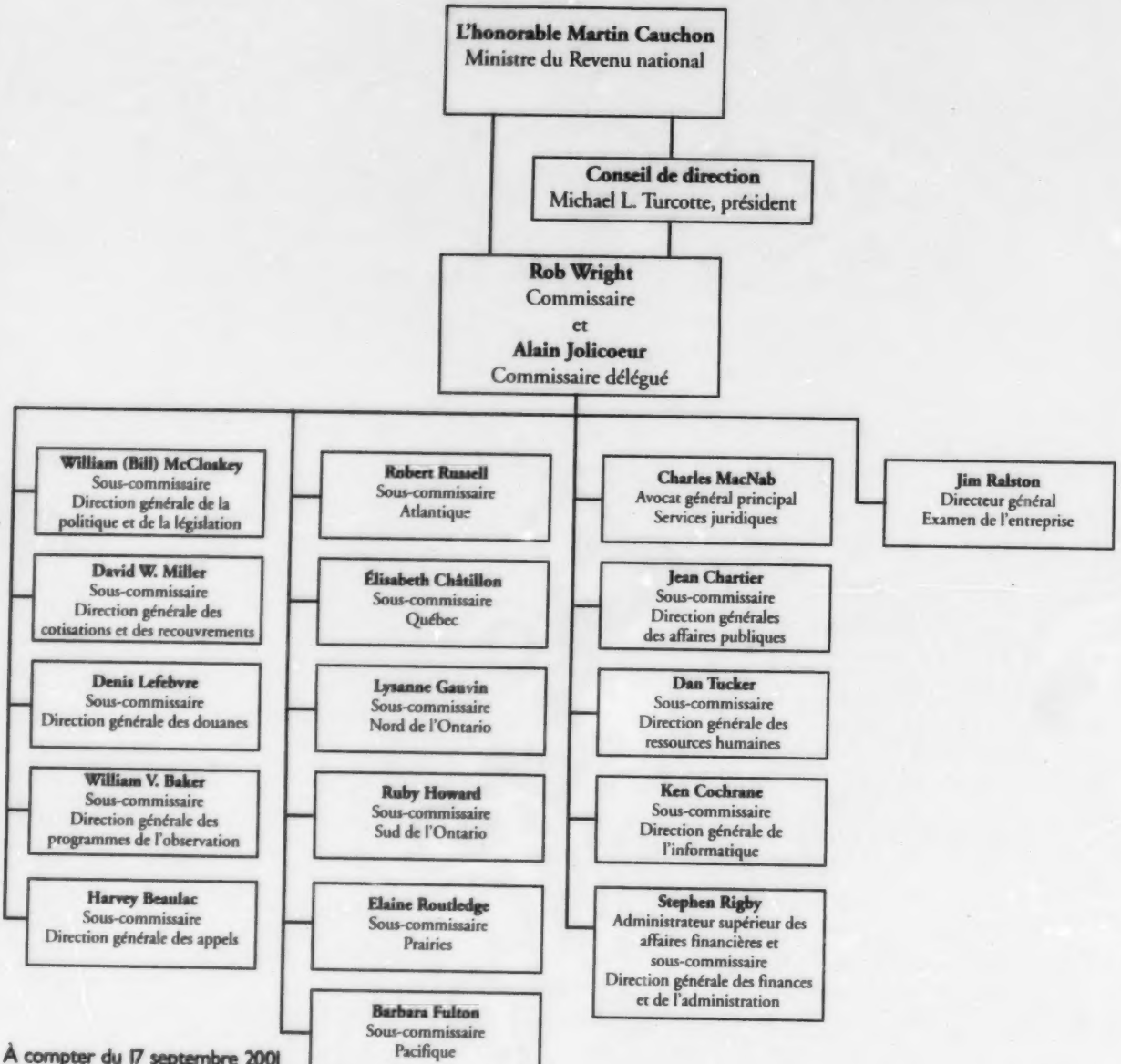
Susan I. Paish
Associée et directrice générale
Faskin Martineau DuMoulin
Vancouver (Colombie-Britannique)

John Penner
Directeur d'école (à la retraite)
Swift Current (Saskatchewan)

Stephen E. Rudin
Directeur général
Société Alzheimer du Canada
Toronto (Ontario)

Rob Wright
Commissaire
Agence des douanes et du revenu du Canada
Ottawa (Ontario)

Structure organisationnelle de l'ADRC



À compter du 17 septembre 2001

Invitation à évaluer

notre rapport de rendement

Après avoir lu ***Rendons compte***, veuillez nous dire ce que vous en pensez. Il nous fera plaisir de recevoir toutes vos suggestions d'améliorations. Veuillez remplir à cette fin le formulaire d'évaluation que vous trouverez dans notre site Web à www.adrc.gc.ca/rendonscompte. Vous pouvez aussi nous écrire à :

Division de la régie et de la responsabilisation de l'entreprise
Direction de la planification et de la régie de l'entreprise
Agence des douanes et du revenu du Canada
555, avenue MacKenzie, 6e étage, Ottawa ON K1A 0L5

Pour de plus amples renseignements, communiquez avec Basia Ruta, directrice générale, Direction de la planification et de la régie de l'entreprise, Direction générale des finances et de l'administration, au (613) 954-6082, ou, par courriel, à l'adresse suivante : basia.ruta@ccra-adrc.gc.ca.

Appendices

Appendice A –
Rapport de rendement de l'ADRC

Système d'évaluation

■ **Les résultats attendus ont été atteints**

● **L'évaluation est fondée sur des données de bonne qualité :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie atteints**

● **L'évaluation est fondée sur des données de qualité raisonnable :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé dans la plupart des cas par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie non atteints**

● **L'évaluation est fondée sur des données de faible qualité :** Il y a des lacunes importantes quant à la solidité des renseignements sur le rendement; la notation du rendement est fonction du jugement des gestionnaires en place, appuyé entièrement ou en majorité par des renseignements qualitatifs provenant de sources ou de méthodes informelles.

La majorité des Canadiens et des entreprises participent au régime fiscal.		• 95 % des impôts sont perçus sans mesure directe d'exécution. • 296 milliards de dollars d'impôt brut perçus au moyen de 23,3 millions de déclarations de revenus de particuliers et de fiducies, de 1,4 million d'employeurs qui effectuent et versent des retenues sur la paie, de 1,3 million de déclarations de revenus des entreprises, de quelque 2 millions de déclarations de TPS/TVH, ainsi que d'entreprises, de voyageurs et de négociants qui versent d'autres droits et taxes.	2-20 2-15
Les contribuables reçoivent un service équitable, fiable et accessible en temps voulu, qui répond à leurs besoins.		• Les principaux changements législatifs sont intégrés avec exactitude à temps pour la période de production des déclarations, malgré des contraintes de temps importantes. • L'information et l'aide offertes dans les publications de l'ADRC, par les lignes d'assistance téléphonique et par le personnel de l'Agence sont équitables et fiables, mais l'accessibilité et la rapidité peuvent encore être améliorées pour ce qui est du service téléphonique. • Le traitement des déclarations de revenus des particuliers est logique. Des programmes de rapprochement permettent de déterminer les modifications importantes à apporter en faveur des contribuables et de corriger les erreurs. • En 2000-2001, quelque 185 millions de dollars en pénalités et en intérêts ont fait l'objet d'annulations ou de renonciations dans les bureaux des services fiscaux. Nous n'avons pas de système d'examen en place à l'échelle nationale pour surveiller et confirmer l'uniformité des décisions en la matière, mais nous fournissons aux agents responsables les lignes directrices et les outils requis pour assurer cette uniformité, avec l'appui des comités de l'équité établis dans la plupart des bureaux des services fiscaux.	2-22 2-24 2-28 2-28
Le traitement des déclarations est exact, rapide et efficient.		• 98 % des déclarations de revenus de particuliers produites à temps ont été traitées efficacement. • Le traitement en temps voulu des déclarations de revenus des sociétés s'est amélioré, mais on ne parvient toujours pas à atteindre les niveaux fixés. • Les taux de précision continuent d'être élevés malgré la complexité accrue.	2-32 2-32 2-32
Le niveau de la dette fiscale est inférieur au niveau fixé.		• Nous avons accompli des progrès pour ce qui est de traiter les vieux comptes et de réduire la proportion des comptes clients par rapport aux recettes brutes, mais des efforts sont nécessaires si nous voulons atteindre les niveaux obtenus dans les années passées (près de 4 %). Il nous faut notamment évaluer l'objectif actuel de 4 %, qui remonte à 1995, pour déterminer s'il est toujours pertinent et approprié.	2-33

Résultat escompté – L'assiette fiscale est protégée

RÉSULTATS ATTENDUS	Notre rendement	RÉSULTATS RÉELS DÉMONTRÉS PAR	Pièce de preuve

Le comportement lié à l'observation est compris, et on a défini des secteurs d'inobservation.		• Il y a eu beaucoup de progrès pour ce qui est de mesurer et de comprendre l'inobservation, notamment par les moyens suivants :
		  • On utilise efficacement les spécialistes en vérification pour définir les principaux problèmes d'inobservation des lois et des règlements à l'échelle organisationnelle.
		  • On a lancé un programme de vérifications aléatoires destiné à préparer des estimations des taux d'inobservation qui sont valides sur le plan statistique.
		  • Grâce au rapprochement de renseignements fournis par des tiers et aux programmes d'examen du traitement, on obtient des estimations des taux d'inobservation pour toute une gamme de sources de revenus, de crédits et de déductions dans le cas des déclarations de revenus des particuliers.
		  • On a formé des partenariats stratégiques avec 14 secteurs économiques en traitant avec des associations de l'industrie.
			2-38
			2-37
			2-39
			2-38

L'affectation de ressources à l'exécution est orientée par le risque.		• Les programmes de validation et de rapprochement de données sont généralement efficaces pour cibler les déclarations de revenus à risque élevé, aux fins de vérification et d'exécution. Toutefois, il faut encore progresser pour assurer une répartition efficace des ressources en matière d'observation entre tous les secteurs de programmes.	2-40
On cherche activement à obtenir les changements voulus aux lois et règlements pour accroître la simplification et réduire au minimum les erreurs de déclaration ainsi que l'inobservation non intentionnelle.		• On fait preuve de diligence pour définir les modifications législatives et formuler des recommandations afin d'apporter des changements aux lois fiscales. • Les partenariats et les alliances avec d'autres organisations ont permis d'améliorer les activités d'observation.	2-43 2-43
On se sert des programmes qu'il faut, et ceux-ci sont exécutés efficacement.		• On a mis en œuvre le plan d'action du ministre pour la recherche scientifique et le développement expérimental. • On continue à conclure de nouveaux protocoles de vérification avec les grandes sociétés. • On améliore la détection des fraudes et les enquêtes, ce qui mène à une augmentation des poursuites pour fraude. • L'incidence fiscale de ces mesures correspond aux prévisions (6 milliards de dollars).	2-47 2-44 2-46 2-46
On dispose de suffisamment de ressources pour investir dans des programmes d'observation.		• Les taux de validation planifiés ont beaucoup diminué en raison de contraintes liées aux ressources.	2-49
Des employés renseignés et compétents se trouvent au bon endroit au bon moment.		• Nous relevons le défi continu grâce à des stratégies dynamiques axées sur les améliorations nécessaires, y compris un financement additionnel des ressources.	2-52
Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.		• Nous avons accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003.	2-53

Gérer le continuum de l'observation des lois et des règlements

Résultat escompté – Les Canadiens paient leur juste part d'impôt et de taxes

RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page de l'annexe
La majorité des Canadiens et des entreprises participent au régime fiscal.	■	• 95 % des impôts sont perçus sans mesure directe d'exécution. • 296 milliards de dollars d'impôt brut perçus au moyen de 23,3 millions de déclarations de revenus de particuliers et de fiducies, de 1,4 million d'employeurs qui effectuent et versent des retenues sur la paie, de 1,3 million de déclarations de revenus des entreprises, de quelque 2 millions de déclarations de TPS/TVH, ainsi que d'entreprises, de voyageurs et de négociants qui versent d'autres droits et taxes.	2-20 2-15
Les contribuables reçoivent un service équitable, fiable et accessible en temps voulu, qui répond à leurs besoins.	■ ●	• Les principaux changements législatifs sont intégrés avec exactitude à temps pour la période de production des déclarations, malgré des contraintes de temps importantes. • L'information et l'aide offertes dans les publications de l'ADRC, par les lignes d'assistance téléphonique et par le personnel de l'Agence sont équitables et fiables, mais l'accessibilité et la rapidité peuvent encore être améliorées pour ce qui est du service téléphonique. • Le traitement des déclarations de revenus des particuliers est logique. Des programmes de rapprochement permettent de déterminer les modifications importantes à apporter en faveur des contribuables et de corriger les erreurs. • En 2000-2001, quelque 185 millions de dollars en pénalités et en intérêts ont fait l'objet d'annulations ou de renonciations dans les bureaux des services fiscaux. Nous n'avons pas de système d'examen en place à l'échelle nationale pour surveiller et confirmer l'uniformité des décisions en la matière, mais nous fournissons aux agents responsables les lignes directrices et les outils requis pour assurer cette uniformité, avec l'appui des comités de l'équité établis dans la plupart des bureaux des services fiscaux.	2-22 2-24 2-28 2-28
Le traitement des déclarations est exact, rapide et efficient.	●	• 98 % des déclarations de revenus de particuliers produites à temps ont été traitées efficacement. • Le traitement en temps voulu des déclarations de revenus des sociétés s'est amélioré, mais on ne parvient toujours pas à atteindre les niveaux fixés. • Les taux de précision continuent d'être élevés malgré la complexité accrue.	2-32 2-32 2-32
Le niveau de la dette fiscale est inférieur au niveau fixé.	●	• Nous avons accompli des progrès pour ce qui est de traiter les vieux comptes et de réduire la proportion des comptes clients par rapport aux recettes brutes, mais des efforts sont nécessaires si nous voulons atteindre les niveaux obtenus dans les années passées (près de 4 %). Il nous faut notamment évaluer l'objectif actuel de 4 %, qui remonte à 1995, pour déterminer s'il est toujours pertinent et approprié.	2-33

Résultat escompté – L'assiette fiscale est protégée

RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page de l'annexe

Le comportement lié à l'observation est compris, et on a défini des secteurs d'inobservation.		• Il y a eu beaucoup de progrès pour ce qui est de mesurer et de comprendre l'inobservation, notamment par les moyens suivants :
		  • On utilise efficacement les spécialistes en vérification pour définir les principaux problèmes d'inobservation des lois et des règlements à l'échelle organisationnelle.
		  • On a lancé un programme de vérifications aléatoires destiné à préparer des estimations des taux d'inobservation qui sont valides sur le plan statistique.
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		  • On a formé des partenariats stratégiques avec 14 secteurs économiques en traitant avec des associations de l'industrie.
			2-38
			2-37
			2-39
			2-38

L'affectation de ressources à l'exécution est orientée par le risque.	●	• Les programmes de validation et de rapprochement de données sont généralement efficaces pour cibler les déclarations de revenus à risque élevé aux fins de vérification et d'exécution. Toutefois, il faut encore progresser pour assurer une répartition efficace des ressources en matière d'observation entre tous les secteurs de programmes.	2-40
On cherche activement à obtenir les changements voulus aux lois et règlements pour accroître la simplification et réduire au minimum les erreurs de déclaration ainsi que l'inobservation non intentionnelle.	■	• On fait preuve de diligence pour définir les modifications législatives et formuler des recommandations afin d'apporter des changements aux lois fiscales. • Les partenariats et les alliances avec d'autres organisations ont permis d'améliorer les activités d'observation.	2-43 2-43
On se sert des programmes qu'il faut, et ceux-ci sont exécutés efficacement.	■ ●	• On a mis en œuvre le plan d'action du ministre pour la recherche scientifique et le développement expérimental. • On continue à conclure de nouveaux protocoles de vérification avec les grandes sociétés. • On améliore la détection des fraudes et les enquêtes, ce qui mène à une augmentation des poursuites pour fraude. • L'incidence fiscale de ces mesures correspond aux prévisions (6 milliards de dollars).	2-47 2-44 2-46 2-46
On dispose de suffisamment de ressources pour investir dans des programmes d'observation.	■	• Les taux de validation planifiés ont beaucoup diminué en raison de contraintes liées aux ressources.	2-49
Des employés renseignés et compétents se trouvent au bon endroit au bon moment.	●	• Nous relevons le défi continu grâce à des stratégies dynamiques axées sur les améliorations nécessaires, y compris un financement additionnel des ressources.	2-52
Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.		• Nous avons accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003.	2-53

PROGRAMMES DE PRESTATIONS ET AUTRES SERVICES

Résultat escompté – Les Canadiens reçoivent leur juste part de prestations

Gérer le continuum de l'observation des lois et des règlements

RESULTATS ATTENDUS	Notre évaluation	RESULTATS REELS DEMONTRES PAR	Page de l'annexe
La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.		• Les activités de sensibilisation aux programmes continuent de répondre aux besoins des bénéficiaires. • Les services téléphoniques sont accessibles, mais il faut accroître le rendement au cours des périodes de pointe.	2-70 2-72
Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.		• Selon nos registres de prestations, nous avons calculé avec exactitude plus de 98 % de tous les paiements (9,8 milliards de dollars) versés aux 3 millions de bénéficiaires de la PFCE et aux 9 millions de bénéficiaires du crédit pour la TPS/TVH, et avons versé ces paiements à temps dans 99 % des cas. Toutefois, pour accroître l'exactitude des registres et des versements de prestations, nous ferons des validations plus poussées et plus solides sur plusieurs années, tout en étant conscients que les exigences législatives sur la protection des renseignements personnels peuvent limiter nos efforts en ce sens. • Le traitement des demandes respecte les normes. • DRHC et les clients reçoivent en temps voulu des décisions justes et impartiales à l'égard du RPC et de l'assurance-emploi.	2-76 2-76 2-77

Résultat escompté – Les provinces, les territoires et les autres ministères comptent sur l'ADRC comme fournisseur clé de services

Innover pour l'avenir – Résultats de la première année

RESULTATS ATTENDUS	Notre évaluation	RESULTATS REELS DEMONTRES PAR	Page de l'annexe
En tirant profit des systèmes de l'ADRC on élargit les services offerts, on supprime le dédoublement entre les paliers de gouvernement et on réduit les coûts globaux pour les contribuables.		• Au cours des trois dernières années, nous avons mis en œuvre 14 nouveaux programmes de prestations pour le compte d'autres ministères fédéraux et de gouvernements provinciaux et territoriaux. • Compensations par remboursement pour le compte d'autres organisations gouvernementales atteignant environ 100 millions de dollars. • Une obligation de rendre des comptes significative et transparente au moyen de rapports annuels établit l'assise qui permettra d'offrir plus de services aux provinces et aux territoires. • Possibilités de nouvelles activités en cours de discussion avec les provinces. • Nouveaux accords de services avec des commissions des accidents du travail. • Mise en œuvre réussie de projets visant le versement de montants ponctuels pour le compte des gouvernements fédéral et provinciaux.	2-80 2-80 2-80 2-80 2-80 2-80 2-80

SERVICES DES DOUANES

Résultat escompté – La santé et la sécurité des Canadiens et les intérêts des entreprises sont protégés, et la compétitivité du Canada est accrue grâce à la frontière.

Gérer le continuum de l'observation des lois et des règlements

RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page de l'annexe
La qualité accrue des services offerts aux voyageurs et aux négociants répond à leurs besoins et les encourage à observer volontairement les lois et les règlements dans les domaines du commerce et des opérations frontalières.		• On a cherché à obtenir des changements législatifs pour améliorer la prestation des services et mettre en œuvre des pénalités systémiques. • On a simplifié de façon proactive les services douaniers de sorte que les clients reçoivent plus d'options qui répondent mieux à leurs besoins. • Dans l'ensemble, on a amélioré la stabilité, la fiabilité et l'accessibilité de tous les modes de prestation de services.	2-91 2-92 2-92
Une gestion responsable à la frontière minimise le fardeau de l'observation, tout en préservant l'intégrité des programmes.	●	• D'après des contrôles effectués selon un échantillonnage aléatoire, les voyageurs et les négociants respectent généralement les lois et règlements appliqués à la frontière; toutefois, ces échantillons ne sont pas statistiquement fiables. • On a élaboré et lancé le Plan d'amélioration de l'observation. • On a proposé des mesures législatives qui, si elles sont adoptées, nous offriront un éventail élargi de sanctions destinées à décourager l'inobservation. • D'importantes améliorations doivent être apportées au cadre servant à la vérification après la mainlevée et à la mesure du rendement. • On a mené un nombre accru d'enquêtes antidumping pour protéger les entreprises canadiennes.	2-97 2-97 2-91 2-96 2-96
On réagit rapidement aux risques liés à la santé et à la sécurité grâce à un service de renseignement efficace et à une saine collaboration avec d'autres partenaires dans les domaines de l'exécution et de la santé.	■	• Stratégies de prévention appuyées de façon proactive pour réduire les risques liés à la santé et à la sécurité (p. ex. fièvre aphteuse, Sommet des Amériques). • Augmentation des quantités interceptées de stupéfiants et de marchandises réglementées par d'autres ministères. • Nouveaux pouvoirs conférés aux agents dans des secteurs choisis, pour mieux protéger les Canadiens contre les risques. • Des améliorations doivent être apportées aux protocoles d'entente avec nos partenaires nationaux et internationaux et avec les autres ministères fédéraux, notamment pour l'établissement de priorités et la communication des résultats.	2-101 2-99 2-100 2-99
Certitude et uniformité pour les exportateurs et les Canadiens qui voyagent à l'étranger.	●	• Nous avons offert de l'assistance technique pour soutenir la modernisation des douanes en Asie et en Amérique (p. ex. APEC, ALÉA) et collaboré avec le Groupe des Sept pour harmoniser nos données commerciales et nos normes technologiques. • Nous avons été actifs au sein de l'OMD et de ses comités pour améliorer la transparence des pratiques des services douaniers dans le monde.	2-103 2-102
Des employés bien informés et compétents.		• Il y a encore des défis se rapportant à la formation des agents chargés des services à la clientèle, de la vérification et de l'observation. • On a accompli des progrès remarquables dans la formation des inspecteurs des douanes.	2-104 2-104

Innover pour l'avenir
Résultats de la première année

Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.	■ ●	• On a accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003 (qui comprend le Plan d'action des douanes).	2-106

PROGRAMMES DE PRESTATIONS ET AUTRES SERVICES

La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.	■ ●	• Les activités de sensibilisation aux programmes continuent de répondre aux besoins des bénéficiaires. • Les services téléphoniques sont accessibles, mais il faut accroître le rendement au cours des périodes de pointe.	2-70 2-72
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ADRC

En vue: profit des systèmes de l'ADRC on élargit les services offerts, on supprime le dédoublement entre les paliers de gouvernement et on réduit les coûts globaux pour les contribuables.	■ ●	• Au cours des trois dernières années, nous avons mis en œuvre 14 nouveaux programmes de prestations pour le compte d'autres ministères fédéraux et de gouvernements provinciaux et territoriaux. • Compensations par remboursement pour le compte d'autres organismes gouvernementaux atteignent environ 100 millions de dollars. • Une obligation de rendre des comptes significative et transparente au moyen de rapports annuels établit l'assise qui permettra d'offrir plus de services aux provinces et aux territoires. • Possibilités de nouvelles activités en cours de discussion avec les provinces. • Nouveaux accords de services avec des commissions des accidents du travail. • Mise en œuvre réussie de projets visant le versement de montants ponctuels pour le compte des gouvernements fédéral et provinciaux.	2-80 2-80 2-80 2-80 2-80 2-80

SERVICES DES DOUANES

La qualité accrue des services offerts aux voyageurs et aux négociants répond à leurs besoins et les encourage à observer volontairement les lois et les règlements dans les domaines du commerce et des opérations frontalières.		• On a cherché à obtenir des changements législatifs pour améliorer la prestation des services et mettre en œuvre des pénalités systémiques. • On a simplifié de façon proactive les services douaniers de sorte que les clients reçoivent plus d'options qui répondent mieux à leurs besoins. • Dans l'ensemble, on a amélioré la stabilité, la fiabilité et l'accessibilité de tous les modes de prestation de services.	2-91 2-92 2-92
Une gestion responsable à la frontière minimise le fardeau de l'observation, tout en préservant l'intégrité des programmes.		• D'après des contrôles effectués selon un échantillonnage aléatoire, les voyageurs et les négociants respectent généralement les lois et règlements appliqués à la frontière; toutefois, ces échantillons ne sont pas statistiquement fiables. • On a élaboré et lancé le Plan d'amélioration de l'observation. • On a proposé des mesures législatives qui, si elles sont adoptées, nous offriront un éventail élargi de sanctions destinées à décourager l'inobservation. • D'importantes améliorations doivent être apportées au cadre servant à la vérification après la mainlevée et à la mesure du rendement. • On a mené un nombre accru d'enquêtes antidumping pour protéger les entreprises canadiennes.	2-97 2-97 2-91 2-96 2-96
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Des employés bien informés et compétents.		• Il y a encore des défis se rapportant à la formation des agents chargés des services à la clientèle, de la vérification et de l'observation. • On a accompli des progrès remarquables dans la formation des inspecteurs des douanes.	2-104 2-104
Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.		• **On a accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003 (qui comprend le Plan d'action des douanes).**	**2-106**

APPELS

Des mécanismes de recours transparents, accessibles, rapides et uniformes favorisent le traitement équitable et impartial.		• Les clients sont au courant de leurs droits de recours et reçoivent suffisamment de renseignements à ce sujet. • Des améliorations sont nécessaires pour ce qui est de fournir de l'information sur la situation des dossiers et de vérifier les documents de travail se rapportant à des cotisations contestées. • Des différends n'ont pas été traités de façon expéditive. • La majorité de nos clients des secteurs de l'impôt sur le revenu, de la TPS/TVH et de l'accise acceptent les résultats de notre système de recours.	2-117 2-117 2-118 2-121
L'application des dispositions d'équité est uniforme dans tous les programmes et toutes les régions.		• La Direction générale des appels a le leadership fonctionnel en ce qui touche l'équité dans tous les secteurs d'activité de l'ADRC. • Elle a annulé pour près de 25 millions de dollars en 2000-2001 en intérêts ou en pénalités en matière d'équité (ou y a renoncé). Ce montant est d'environ 210 millions de dollars à la grandeur de l'ADRC. • La mise en place de lignes directrices sur l'application des dispositions d'équité a permis d'uniformiser les décisions pour tous les secteurs d'activité. • On mettra en place un système de contrôle de la qualité en 2001-2002 qui nous permettra de confirmer les niveaux actuels d'uniformité dans les prochains rapports.	2-113 2-28 2-124 2-124
On gère efficacement les risques liés aux différends et aux questions litigieuses.		• La grande majorité des différends sont réglés de façon administrative sans recours aux tribunaux; le contrôle de l'uniformité des décisions doit être plus rigoureux pour les dossiers non complexes. • Les actions en justice sont gérées efficacement, et des propositions de modifications législatives sont présentées lorsque des questions problématiques sont relevées.	2-125 2-126
Une main-d'œuvre bien informée et compétente est au bon endroit au bon moment.		• On doit continuer à relever les défis que posent le recrutement et le maintien en poste des employés.	2-127
Les principes d'équité sont appliqués et intégrés dans tous les programmes.		• On a obtenu des résultats par rapport à la Stratégie en sept points pour l'équité. • Le niveau des divulgations volontaires a continué d'augmenter; et les cotisations qui s'y rattachent ont augmenté d'environ 42 % par rapport à l'année précédente.	2-128 2-128

Régime de régie efficace qui permet à la direction d'assurer la surveillance et le leadership.		• Le conseil de direction de l'ADRC intègre directement les intérêts des Canadiens et des approches semblables à celles utilisées dans le secteur privé dans nos processus de gestion. • La structure des comités de l'entreprise permet de prendre des décisions éclairées et et assure une gestion cohérente des programmes.	2-138 2-138
Changement en cours et accru dans la culture, qui met la prise de décisions entre les mains des gestionnaires.		• Un cadre de gestion amélioré nous assure une position de premier plan pour ce qui est des résultats de nos activités et de la mise en œuvre des changements prévus. • Les gestionnaires doivent assumer une plus grande part des responsabilités liées à la prise de décisions; le régime des accords de rendement fait en sorte qu'ils s'orientent de plus en plus vers l'obtention de résultats. • Les employés connaissent les valeurs, les priorités et l'orientation globale de l'ADRC pour l'avenir. • Une organisation souple favorise l'apprentissage et adopte des pratiques exemplaires.	2-139 2-139 2-139 2-139
Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.		• On a adopté une méthode de gestion qui intègre la gestion axée sur les résultats et une une fonction de contrôle moderne pour la planification de l'entreprise et la préparation des rapports. • Les améliorations apportées aux systèmes de contrôle vont dans le sens de dépenses responsables, axées sur les résultats. • On a commencé à appliquer une politique relative à la gestion intégrée des risques, dont la mise en œuvre complète doit prendre trois ans. • On a validé le principe d'un cadre de mesure du rendement à l'échelle de l'Agence (fiche d'évaluation équilibrée). • On a renforcé les programmes de vérification interne et d'évaluation des programmes. • On a obtenu la certification ISO 9000 à des endroits choisis (projet pilote).	2-140 2-140 2-140 2-140 2-141 2-141
Réforme du leadership lié aux ressources humaines (RH) qui s'accorde avec les objectifs de l'entreprise.		• Le régime des ressources humaines axé sur les valeurs appuie notre nouveau rôle en tant qu'employeur distinct. • Le cadre des relations du travail favorise des relations patronales-syndicales saines et débouche sur des négociations collectives efficaces. • Le nouveau système de dotation réduit le temps nécessaire pour combler des postes. • On a introduit un régime de gestion du rendement à tous les niveaux pour promouvoir une gestion des ressources humaines efficace et harmonisée avec les priorités de l'Agence. • Le système de règlement des différends est le reflet d'une approche axée sur les intérêts et atténue les différends en milieu de travail. • On a conçu un nouveau système de classification pour répondre à nos besoins bien précis touchant notre effectif. • Les programmes d'équité en matière d'emploi contribuent à diversifier l'effectif et assurent une représentation solide des quatre groupes désignés.	2-142 2-145 2-143 2-143 2-145 2-143 2-144
La confidentialité des renseignements des clients est protégée.		• Les dispositions relatives à la protection des renseignements personnels prévues dans dans les lois que nous appliquons (p. ex. *Loi de l'impôt sur le revenu*) sont tout à fait respectées.	2-146
On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique.		• On traite plus rapidement les demandes relatives à la *Loi sur l'accès à l'information* et à la *Loi sur la protection des renseignements personnels* (AIPRP), conformément aux délais prévus dans ces lois. • L'évaluation du rendement de l'ADRC par le commissaire à l'information a donné lieu à des mesures et à des améliorations touchant des programmes bien précis.	2-148 2-148
Gestion du trésor et financière saine.		• On assure une gérance prudente des ressources financières. • Les décideurs sont mis au courant des ressources nécessaires pour préserver l'intégrité de nos activités courantes et poursuivre la réalisation des changements prévus. • La Stratégie d'information financière (SIF) a été mise en œuvre à temps et conformément aux orientations gouvernementales. • Des systèmes d'information souples et rentables sont en place. • Des améliorations sont nécessaires dans les systèmes de gestion de la trésorerie et de supervision de certaines catégories de recettes fiscales. • La Stratégie de développement durable (DD) en place permet d'intégrer les considérations liées au DD dans la prise de décisions, les plans et activités, et de renforcer notre gérance de l'environnement. • Les vieux systèmes servant à établir les coûts empêchent, en partie, de mesurer précisément le coût de nos opérations dans les secteurs d'activité et d'évaluer les gains de productivité.	2-150 2-150 2-151 2-151 2-151 2-152 2-151
Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.		• L'amélioration globale de l'accessibilité et la réduction des délais de traitement permettent d'offrir aux clients un meilleur service; il faut améliorer certains systèmes (impôt sur le revenu des sociétés (T2), balayage). • L'intégration accrue des systèmes entre les secteurs d'activité favorise l'efficacité et la réduction des coûts à moyen et à long terme. • La capacité de concevoir, de mettre en service et de tenir à jour de gros systèmes perfectionnés est conforme aux besoins de l'entreprise.	2-32 2-153 2-154

APPELS

Résultat escompté – Que les Canadiens obtiennent un examen impartial et rapide des décisions contestées par le biais de notre système de recours

	RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page de l'annexe
Gérer le continuum de l'observation des lois et des règlements	Des mécanismes de recours transparents, accessibles, rapides et uniformes favorisent le traitement équitable et impartial.	■ ●	• Les clients sont au courant de leurs droits de recours et reçoivent suffisamment de renseignements à ce sujet. • Des améliorations sont nécessaires pour ce qui est de fournir de l'information sur la situation des dossiers et de vérifier les documents de travail se rapportant à des cotisations contestées. • Des différends n'ont pas été traités de façon expéditive. • La majorité de nos clients des secteurs de l'impôt sur le revenu, de la TPS/TVH et de l'accise acceptent les résultats de notre système de recours.	2-117 2-117 2-118 2-121
	L'application des dispositions d'équité est uniforme dans tous les programmes et toutes les régions.	●	• La Direction générale des appels a le leadership fonctionnel en ce qui touche l'équité dans tous les secteurs d'activité de l'ADRC. • Elle a annulé pour près de 25 millions de dollars en 2000-2001 en intérêts ou en pénalités en matière d'équité (ou y a renoncé). Ce montant est d'environ 210 millions de dollars à la grandeur de l'ADRC. • La mise en place de lignes directrices sur l'application des dispositions d'équité a permis d'uniformiser les décisions pour tous les secteurs d'activité. • On mettra en place un système de contrôle de la qualité en 2001-2002 qui nous permettra de confirmer les niveaux actuels d'uniformité dans les prochains rapports.	2-113 2-28 2-124 2-124
	On gère efficacement les risques liés aux différends et aux questions litigieuses.	●	• La grande majorité des différends sont réglés de façon administrative sans recours aux tribunaux; le contrôle de l'uniformité des décisions doit être plus rigoureux pour les dossiers non complexes. • Les actions en justice sont gérées efficacement, et des propositions de modifications législatives sont présentées lorsque des questions problématiques sont relevées.	2-125 2-126
	Une main-d'œuvre bien informée et compétente est au bon endroit au bon moment.		• On doit continuer à relever les défis que posent le recrutement et le maintien en poste des employés.	2-127
Innover pour l'avenir – Résultats de la première année	Les principes d'équité sont appliqués et intégrés dans tous les programmes.		• On a obtenu des résultats par rapport à la Stratégie en sept points pour l'équité. • Le niveau des divulgations volontaires a continué d'augmenter, et les cotisations qui qui s'y rattachent ont augmenté d'environ 42 % par rapport à l'année précédente.	2-128 2-128

RESULTATS ATTENDUS	Notre évaluation*	RESULTATS REELS DEMONTRES PAR	Page de l'annexe
Innover pour l'avenir – Résultats de la première année			
Régime de régie efficace qui permet à la direction d'assurer la surveillance et le leadership.		• Le conseil de direction de l'ADRC intègre directement les intérêts des Canadiens et des approches semblables à celles utilisées dans le secteur privé dans nos processus de gestion. • La structure des comités de l'entreprise permet de prendre des décisions éclairées et et assure une gestion cohérente des programmes.	2-138 2-138
Changement en cours et accru dans la culture, qui met la prise de décisions entre les mains des gestionnaires.		• Un cadre de gestion amélioré nous assure une position de premier plan pour ce qui est des résultats de nos activités et de la mise en œuvre des changements prévus. • Les gestionnaires doivent assumer une plus grande part des responsabilités liées à la prise de décisions; le régime des accords de rendement fait en sorte qu'ils s'orientent de plus en plus vers l'obtention de résultats. • Les employés connaissent les valeurs, les priorités et l'orientation globale de l'ADRC pour l'avenir. • Une organisation souple favorise l'apprentissage et adopte des pratiques exemplaires.	2-139 2-139 2-139 2-139
Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.		• On a adopté une méthode de gestion qui intègre la gestion axée sur les résultats et une une fonction de contrôle moderne pour la planification de l'entreprise et la préparation des rapports. • Les améliorations apportées aux systèmes de contrôle vont dans le sens de dépenses responsables, axées sur les résultats. • On a commencé à appliquer une politique relative à la gestion intégrée des risques, dont la mise en œuvre complète doit prendre trois ans. • On a validé le principe d'un cadre de mesure du rendement à l'échelle de l'Agence (fiche d'évaluation équilibrée). • On a renforcé les programmes de vérification interne et d'évaluation des programmes. • On a obtenu la certification ISO 9000 à des endroits choisis (projet pilote).	2-140 2-140 2-140 2-140 2-141 2-141
Réforme du leadership liée aux ressources humaines (RH) qui s'accorde avec les objectifs de l'entreprise.		• Le régime des ressources humaines axé sur les valeurs appuie notre nouveau rôle en tant qu'employeur distinct. • Le cadre des relations du travail favorise des relations patronales-syndicales saines et débouche sur des négociations collectives efficaces. • Le nouveau système de dotation réduit le temps nécessaire pour combler des postes. • On a introduit un régime de gestion du rendement à tous les niveaux pour promouvoir une gestion des ressources humaines efficace et harmonisée avec les priorités de l'Agence. • Le système de règlement des différends est le reflet d'une approche axée sur les intérêts et atténue les différends en milieu de travail. • On a conçu un nouveau système de classification pour répondre à nos besoins bien précis touchant notre effectif. • Les programmes d'équité en matière d'emploi contribuent à diversifier l'effectif et assurent une représentation solide des quatre groupes désignés.	2-142 2-145 2-143 2-143 2-145 2-143 2-144
Gérer le continuum de l'observation des lois et des règlements			
La confidentialité des renseignements des clients est protégée.		• Les dispositions relatives à la protection des renseignements personnels prévues dans dans les lois que nous appliquons (p. ex. Loi de l'impôt sur le revenu) sont tout à fait respectées.	2-146
On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique.		• On traite plus rapidement les demandes relatives à la Loi sur l'accès à l'information et à la Loi sur la protection des renseignements personnels (AIPRP) conformément aux délais prévus dans ces lois. • L'évaluation du rendement de l'ADRC par le commissaire à l'information a donné lieu à des mesures et à des améliorations touchant des programmes bien précis.	2-148 2-148
Gestion du trésor et financière saine.		• On assure une gérance prudente des ressources financières. • Les décideurs sont mis au courant des ressources nécessaires pour préserver l'intégrité de nos activités courantes et poursuivre la réalisation des changements prévus. • La Stratégie d'information financière (SIF) a été mise en œuvre à temps et conformément aux orientations gouvernementales. • Des systèmes d'information souples et rentables sont en place. • Des améliorations sont nécessaires dans les systèmes de gestion de la trésorerie et de supervision de certaines catégories de recettes fiscales. • La Stratégie de développement durable (DD) en place permet d'intégrer les considérations liées au DD dans la prise de décisions, les plans et activités, et de rendre notre gérance de l'environnement.	2-150 2-150 2-149 2-150 2-150 2-150
Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.		• L'amélioration globale de l'accessibilité et la réduction [illegible] permettent d'offrir aux clients un meilleur service [illegible] rapport sur le revenu des sociétés (T2) [illegible]. • L'intégration accrue des systèmes entre les sociétés [illegible] la réduction des coûts à moyen et à long terme. • La capacité de concevoir de mettre en service et de tenir à jour [illegible] perfectionnés est conforme aux besoins de l'entreprise.	2-151 2-151 2-154

Appendice B –
Rendement global par rapport au normes de services

✓	atteint ou dépasse l'objectif
✓*	atteint presque l'objectif (dans une proportion d'au moins 95 %)
X	n'atteint pas l'objectif

1. Délai d'attente pour le service au comptoir	20 minutes (sauf en période de pointe)	20 minutes (sauf en période de pointe)	Projet pilote pour évaluer les résultats	Non disponible	86 % des clients servis en 20 minutes (v. note)	X
2. Traitement des demandes de remboursement de la taxe aux visiteurs	4-6 semaines	100 %	95 %	95 %	95 %	✓*
3. Remboursements versés aux boutiques hors taxes	5 jours ouvrables	100 %	99 %	99 %	99 %	✓*
4. Réponses sur les redressements demandés par les clients (T1)	8 semaines	8 semaines	7 semaines	7 semaines	7 semaines	✓
5. Indemnisation des boutiques hors taxes	30 jours	100 %	99 %	99 %	99 %	✓*
6. Validation des fichiers d'essai sur support magnétique	30 jours	100 %	98 %	96 %	96 %	✓*
7. Programme de solution de problèmes	Accusé de réception dans un délai de 24 à 48 heures Résolution en 15 jours	100 %	Projet pilote	Non disponible	Non disponible	Non disponible
8. Traitement des demandes d'équité relatives aux comptes clients et aux comptes de fiducie	4-6 semaines	90 %	92 %	91 %	91 % (v. note)	✓
9. Décisions anticipées en matière d'impôt en vigueur en 2000-2001 et communiquées aux contribuables dans les 60 jours	Dans les 60 jours	Dans les 60 jours	122 jours	108 jours	54 jours (v. note)	✓
10. Interprétations techniques à l'intention des contribuables	Dans les 90 jours	Dans les 90 jours	111 jours	121 jours	105 jours	X
11. Demandes d'enregistrement de régimes de retraite	Envoi d'un accusé de réception dans un délai de 60 jours Examen complet en 180 jours	80 % 80 %	Plus de 80 % 88 %	Plus de 80 % 89 %	Plus de 80 % 89 %	✓ ✓
12. Demandes d'enregistrement de RER et de FRR	Dans les 60 jours	80 %	69 %	68 %	RER 68 % FRR 78 %	X ✓*
13. Réponse aux demandes téléphoniques sur les régimes de revenu différé	24 à 48 heures	80 %	Plus de 80 %	Plus de 80 %	Plus de 80 %	✓
14. Réponse aux demandes par courrier sur les régimes de revenu différé	60 jours	80 %	65 %	59 %	68 %	X

Rendement global par rapport aux normes de service

✓	atteint ou dépasse l'objectif
✓*	atteint presque l'objectif (dans une proportion d'au moins 95 %)
X	n'atteint pas l'objectif

15. Traitement des déclarations de revenus des particuliers T1 produites sur papier	4-6 semaines	4-6 semaines	5 semaines	5 semaines	4 semaines	✓
16. Traitement des déclarations T1 transmises par voie électronique (TED, IMPÔTEL, IMPÔTNET)	2 semaines	2 semaines	2 semaines	2 semaines	2 semaines	✓
17. Traitement des déclarations des fiducies T3	4 mois	95 %	69 %	67 %	62 %	X
18. Traitement des déclarations de TPS/TVH	21 jours	100 %	94 %	94 %	91 %	X
19. Traitement des déclarations de revenus des sociétés T2	90 jours	90 %	80 %	51 %	89 %	✓*
20. Traitement des demandes d'inscription des agents de la TED	30 jours	100 %	100 %	100 %	100 %	✓
Demandes de crédits d'impôt – Encouragement fiscal – RS&DE						
21. Demandes remboursables (non vérifiées)	60 jours	100 %	58 %	84 %	80 % (v. note)	X
22. Demandes remboursables (vérifiées)	120 jours	100 %	48 %	81 %	81 % (v. note)	X
23. Demandes non remboursables (non vérifiées)	120 jours	100 %	70 %	85 %	84 % (v. note)	X
24. Demandes non remboursables (vérifiées)	1 an	100 %	39 %	58 %	64 % (v. note)	X
Crédits d'impôt – Production cinématographique et télévisuelle						
25. Demandes remboursables (non vérifiées)	60 jours	100 %	72 %	84 %	73 %	X
26. Demandes remboursables (vérifiées)	120 jours	100 %	75 %	77 %	75 %	X
27. Traitement des demandes de PFCE	À la fin du deuxième mois suivant le mois de réception	98 %	90 %	90 %	98 %	✓

Rendement global par rapport aux normes de services

28. Mainlevée contre documentation minimale (MDM) – EDI	45 minutes	100 %		86 %	84 % (v. note)	X
29. MDM automatisée – EDI	5 minutes				(v. note)	Non disponible
30. MDM – sur papier	2 heures				95 % (v. note)	Non disponible
31. Système d'examen avant l'arrivée (SEA) – EDI	1 heure				(v. note)	Non disponible
32. SEA – sur papier	2 heures				100 % (v. note)	Non disponible
33. Période d'attente pour les voyageurs aux postes frontaliers terrestres (formalités douanières à la guérite)	10 minutes du lun. au jeu. 20 minutes du ven. au dim. et les jours fériés	100 % 100 %			97 % 97 %	✓* ✓*
34. Période d'attente pour les voyageurs aux postes frontaliers terrestres (paiement des droits)	5 minutes du lun. au jeu. 10 minutes du ven. au dim. et les jours fériés				(v. note)	Non disponible

✓ atteint ou dépasse l'objectif
✓* atteint presque l'objectif (dans une proportion d'au moins 95 %)
X n'atteint pas l'objectif

Notes :

Norme 1 : Les renseignements sont basés sur les données limitées provenant des fiches d'évaluation du service à la clientèle et elles ne sont donc pas valides sur le plan statistique.

Norme 8 : Les données sont basées sur un petit échantillon et elles ne sont pas valides sur le plan statistique.

Norme 9 : La norme est passée de 90 à 60 jours afin de mieux refléter le nombre de jours où l'ADRC travaille habituellement sur une décision moyenne. Ainsi, la norme indiquée au client ne comprend plus les jours où l'ADRC ne peut pas travailler sur la décision à cause de facteurs indépendants de sa volonté, comme l'attente de renseignements essentiels du client. Cette information a été communiquée à la clientèle de l'ADRC lors de diverses conférences.

Normes 21 à 24 (inclusivement) : Une amélioration importante a été apportée depuis l'exercice 1998-1999, comme l'indique le taux de réussite annuel par rapport à nos normes de service. L'objectif de 2000-2001 a été établi à 90 % pour les demandes remboursables, et à 80 % pour les demandes non remboursables.

Notes (suite) :

Norme 28 : Le pourcentage indiqué concerne les mainlevées traitées par la plate-forme de la liste de travail du SSMAEC dans les 45 minutes qui suivent.

Norme 29 : La supervision de la norme de traitement en cinq minutes s'appliquant aux mainlevées automatisées est en préparation.

Norme 30 : Les donnés utilisées ici sont fondées sur un échantillon MDM sur papier qui était de 5 668, et la population totale, de 2 295 206 personnes. L'échantillonnage a été réalisé sur une période de quatre jours en juin et en novembre 2000.

Norme 31 : Les rapports actuels sur les délais générés par le SSMAEC ne présentent que le délai de traitement ou la liste de travail du SSMAEC pour une transaction. Étant donné que la norme de service pour le SEA – EDI comprend le délai de transmission au client, on ne dispose pas de données précises à ce moment-ci. Nous travaillons actuellement à examiner les processus qui permettront de saisir cette information.

Norme 32 : Les donnés utilisées ici sont fondées sur un échantillon pour les mainlevées sur papier avec le SEA qui était de 2 105, et la population totale, de 1 252 310 personnes. L'échantillonnage a été réalisé sur une période de quatre jours en juin et en novembre 2000.

Norme 34 : On a jugé inutile de réaliser des études sur les délais dans le cas du paiement des droits et des impôts, à cause de la baisse des petits montants perçus ces dernières années.

Nouvelles normes de service en 2001-2002

	Nouvelles normes	Amélioration des normes actuelles
Services fiscaux	Traiter 85 % des déclarations de revenus des sociétés T2 et des redressements demandés par les contribuables dans un délai de 25 jours	
	Traiter les 15 % qui restent des déclarations T2 et des redressements demandés par les contribuables dans un délai de 50 jours	
	Envoyer un relevé de compte mensuel aux sociétés	
	Examiner les modifications apportées aux régimes de pension pour vérifier si elles sont conformes à la *Loi de l'impôt sur le revenu* dans un délai de neuf mois	
	Examiner les demandes, faites par les employeurs, qui réclament le financement des régimes de pension agréés dans un délai de neuf mois	
Service des douanes	Premier volet du Système d'information automatisé des douanes (SIAD)	Système d'examen avant l'arrivée ou échange de données informatisées : révision pour assurer la cohérence entre le suivi du rendement et la formulation de la norme
Programmes de prestations et autres services	La mise à jour des comptes (correspondance) ainsi que les normes de service s'appliquant à la validation et au contrôle en cours de préparation seront terminées	
Appels	Premier contact significatif dans un délai de 30 jours, pour les oppositions et les différends.	

Appendice C – *Glossaire*

Accessibilité des appels – Pourcentage des clients qui réussissent à joindre un agent ou qui sont mis en attente à leur première tentative d'appel.

Admissible – Se dit d'une personne qui remplit les exigences fixées par la loi pour la réception d'une prestation.

Aide en matière d'observation – Pour nos clients qui ont besoin d'aide pour s'acquitter de leurs obligations de façon précise et complète, nous disposons d'une gamme de stratégies d'aide en matière d'observation. Nous exécutons des programmes de diffusion, de retenue, d'examen et de validation de l'information concernant divers revenus, crédits et retenues à la source. De plus, nous effectuons des vérifications et des examens concernant des questions qui touchent l'impôt sur le revenu des particuliers et des sociétés et la TPS/TVH.

Annulation – Décision d'annuler une pénalité ou des intérêts qui ont déjà été imposés.

Assiette fiscale (protection de l') – L'assiette fiscale constitue, pour le gouvernement, la source de l'essentiel de ses recettes. Elle représente le large éventail de biens, de services et de revenus qui sont assujettis à l'impôt ou à des taxes. On entend par protection de l'assiette fiscale l'ensemble des activités qu'entreprend une administration fiscale en vue de réduire les pertes réelles ou éventuelles, notamment au moyen d'examens, de vérifications et d'enquêtes.

Avoir droit – Remplir les conditions donnant droit à un paiement particulier pour une période déterminée.

Comptabilité de caisse modifiée – Méthode qui consiste à constater les produits au moment où ils font l'objet d'un encaissement mais à imputer les charges aux résultats de l'exercice même si elles n'ont pas fait l'objet d'un encaissement pendant cet exercice.

Différends – Terme général désignant les différends, les oppositions et les appels présentés au ministre.

Dispositions d'équité – Mesures législatives adoptées au début des années 1990 pour accorder un allégement (p. ex. renonciation aux intérêts et pénalités) aux clients dans certaines circonstances indépendantes de leur volonté (p. ex. difficultés financières).

Droit à prestation – Montant dû à une personne qui y a droit pour une période déterminée.

Efficacité – Mesure dans laquelle une organisation ou un programme obtient les résultats prévus.

Efficience – Mesure dans laquelle une organisation ou un programme obtient les résultats prévus par rapport aux ressources dépensées.

Entrepôt de données – Base de données spécialisée qui prélève des données dans les systèmes applicables (habituellement les systèmes opérationnels) et les présente aux utilisateurs de manière à faciliter la recherche, l'examen et l'analyse.

Environnement opérationnel – Se dit généralement des conditions, tendances et faits nouveaux qui prévalent dans l'environnement extérieur et qui ont de l'importance pour les opérations ou les orientations de l'organisation. L'environnement opérationnel est souvent subdivisé en ses aspects économiques, technologiques, politiques et sociaux.

Exécution – Nous avons des moyens d'exécution de la loi pour prendre, s'il y a lieu, les mesures correctives nécessaires pour régler les cas d'inobservation volontaire ou involontaire de la loi. Nous menons des enquêtes pour garantir le paiement de l'impôt sur le revenu, de la TPS et des droits de douane. Au niveau international, nous menons diverses activités d'exécution pour combattre l'inobservation et veiller à l'application des conventions fiscales dont le Canada est signataire.

Facilitation – Pour aider les contribuables à comprendre leurs droits et leurs obligations fiscales et pour faciliter leur observation volontaire des lois fiscales, nous leur offrons une vaste gamme de services répondant à leurs besoins, comme le service au comptoir, des formulaires, des publications, de l'aide téléphonique et électronique et des séminaires d'information.

Fiche d'évaluation équilibrée – Système de gestion stratégique fondé sur des mesures, créé par Robert Kaplan et David Norton, qui aide les organisations à assurer une saine harmonisation des activités opérationnelles et des buts stratégiques et qui fournit un outil de gestion permettant de mesurer, de contrôler et de gérer le rendement.

Gestion des affaires publiques – Cette expression générale désigne les institutions et les processus au moyen desquels la population est gouvernée. C'est l'exercice du pouvoir, du contrôle, de la gestion et de l'autorité de l'État. Plus précisément, la notion renvoie aux activités des assemblées législatives, des cabinets et des fonctions publiques du Canada et à leurs interactions avec la population, y compris le style et la matière des consultations, la gestion de la fonction publique et la capacité du secteur privé de participer efficacement à l'élaboration et à l'application des politiques gouvernementales.

Gestion du risque – Façon de procéder systématique visant à établir la meilleure marche à suivre en cas d'incertitude. Il s'agit notamment de déterminer, d'évaluer et de comprendre les questions liées au risque, de prendre des mesures pour les régler et de communiquer de l'information à leur sujet.

Impôt calculé sur le revenu (ICSR) – Selon l'ancien système de « l'impôt sur l'impôt », l'impôt provincial ou territorial sur le revenu des particuliers était calculé en tant que pourcentage du montant de l'impôt fédéral de base (sauf pour le Québec, qui gère son propre impôt sur le revenu). Maintenant, selon l'ICSR, les provinces peuvent déterminer leurs propres taux d'impôt, qui s'appliquent directement au revenu imposable des contribuables. De plus, elles peuvent ajouter des suppléments aux crédits d'impôt non remboursables existants, comme le montant personnel de base ou le montant pour époux ou conjoint de fait, et créer de nouveaux crédits d'impôt non remboursables.

Indicateur – Les indicateurs sont des descripteurs quantitatifs et qualitatifs plus détaillés des résultats. Ils indiquent ce que fait l'organisation. Il existe souvent de nombreux indicateurs pour chaque mesure du rendement. Les indicateurs se rapportent directement à la mesure du rendement, et indirectement à l'objectif et au résultat. Les indicateurs sont souvent exprimés comme étant le « nombre de… ».

Mesure du rendement – Une mesure du rendement indique dans quelle mesure l'organisation réussit à atteindre ses buts et ses objectifs. Les mesures les plus courantes comprennent : les mesures de l'efficacité, soit la capacité de l'organisation à obtenir des résultats (faire les bonnes choses); les mesures de l'efficience, soit le rapport recommandé entre les extrants et les intrants (bien faire les choses); le service à la clientèle, soit la mesure dans laquelle les besoins et les attentes des bénéficiaires du service sont comblés par le niveau et la qualité du service reçu; et la rapidité d'exécution, soit la mesure dans laquelle le travail est fait à temps.

Mission – La mission d'une organisation justifie son existence sur les plans politique et socio-économique. L'énoncé de mission peut être très bref, et il doit correspondre à l'identité de l'organisation, à sa raison d'être, aux rapports qu'elle souhaite entretenir avec les principaux intervenants, à sa philosophie, à ses valeurs et à ses normes déontologiques.

Normes de service – Engagements publics quant au service auquel un client ou un intervenant peut normalement s'attendre, y compris des éléments comme la description des services à offrir, les principes et engagements en matière de service ainsi que les objectifs de prestation et les mécanismes de plainte et de recours.

Objectif – Énoncé général des résultats devant être atteints au cours d'une période déterminée. Ce terme correspond à peu près à l'expression « résultats stratégiques ».

Observation en matière de remise – Paiement volontaire et à temps de toutes les taxes et de tous les impôts qui ont été déclarés.

Plan d'entreprise – Dans les limites des dépenses approuvées, le Plan d'entreprise expose : les grands défis, les orientations et les objectifs de l'organisation pour la période de planification (c'est-à-dire l'année du Budget principal des dépenses, plus deux exercices au minimum); les stratégies prévues pour atteindre ces objectifs; et les mesures de rendement à utiliser pour évaluer les progrès et atteindre les objectifs de rendement.

Présentation de l'information sur le rendement – Processus de communication de l'information sur le rendement fondée sur les résultats. Elle est utile au cours du processus décisionnel, permet de respecter les obligations de rendre compte et sert de fondement à la participation des citoyens et au dialogue sur le rendement avec les membres du Parlement.

Processus de règlement des différends – Les clients qui croient avoir été traités de façon inéquitable peuvent présenter un différend. Le secteur d'activité des Appels examine le différend, discute de la question avec le client et informe ce dernier de sa décision. Les clients non satisfaits des résultats de l'examen peuvent en appeler devant les tribunaux ou, dans le cas des questions d'administration des politiques commerciales, devant le Tribunal canadien du commerce extérieur.

Programme des divulgations volontaires – Ce programme donne aux clients l'occasion de corriger des erreurs et omissions passées et de déclarer à l'ADRC, sans pénalité, leurs obligations au titre de l'impôt, des taxes et des droits.

Rendement – Mesure dans laquelle une organisation, un programme, etc. atteint ses résultats par rapport aux résultats prévus. Dans le cas d'une gestion fondée sur les résultats, on mesure, évalue, présente et utilise le rendement en tant que fondement du processus décisionnel de la gestion.

Renonciation – Décision de ne pas imposer des pénalités ou des intérêts, prise à la demande d'un client ou à l'initiative de l'ADRC .

Résultats attendus – Énoncés, en termes clairs et concrets, des résultats à atteindre au cours de la période de planification et d'établissement de rapports internes et au Parlement (de 1 à 3 ans), en fonction desquels on évalue les résultats réels.

Résultats intermédiaires – Conséquences externes qui contribuent à respecter les résultats stratégiques. Considérés de façon collective ou individuelle, les résultats intermédiaires servent à évaluer nos réalisations en ce qui concerne les résultats stratégiques. L'ADRC a établi les sept résultats intermédiaires suivants :

- Les Canadiens paient volontairement leur juste part d'impôt et de taxes.
- L'assiette fiscale est protégée.
- Les Canadiens reçoivent leur juste part de prestations.
- La santé et la sécurité des Canadiens ainsi que les intérêts des entreprises sont protégés, et la compétitivité du Canada est accrue grâce à la frontière.
- Les Canadiens obtiennent un examen impartial et rapide des décisions contestées par l'intermédiaire de notre système de recours.
- Les provinces, les territoires et d'autres ministères peuvent compter sur l'ADRC comme fournisseur clé de services.
- Le rendement de notre exploitation et de nos services à l'entreprise est optimisé grâce à des méthodes de gestion modernes et novatrices.

Résultats stratégiques – Il s'agit des avantages à long terme que les Canadiens retirent du travail de l'ADRC. Ces résultats, qui découlent tout naturellement de la vision et des efforts de l'organisation, décrivent les activités fondamentales qui font partie de son mandat. L'ADRC a deux résultats stratégiques :

- Que les Canadiens observent les lois et règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières.
- Que l'ADRC soit considérée comme une organisation offrant des services à la fine pointe de la technologie.

Risque – Incertitude qui entoure des événements ou des résultats futurs. C'est l'expression de la probabilité et de l'incidence éventuelle d'un événement susceptible d'influencer l'atteinte d'objectifs de l'organisation.

Valeurs – Principes fondateurs de la culture d'entreprise d'une organisation, qui reflètent son identité distincte. Ces valeurs peuvent faire intervenir le genre de produits ou services à fournir, le genre d'organisation qu'on désire ou une philosophie de gestion. On peut citer comme exemples de valeurs le professionnalisme, le respect, la collaboration, l'intégrité, la créativité et la fiabilité.

Vision – Aperçu précisant quelle doit être l'image de l'organisation et comment celle-ci doit se comporter dans le cadre de sa mission. Un énoncé de vision met en relief l'objet de l'organisation, ses comportements, ses critères de rendement, ses règles en matière décisionnelle et ses normes. D'autres caractéristiques d'une vision comprennent : une orientation plutôt axée vers l'avenir; la poursuite de grands idéaux et l'ambition de relever des défis; et l'expression du caractère unique et des compétences particulières de l'organisation.

Annexe : Renseignements additionnels sur le rendement par secteur d'activité Rapport annuel au Parlement 2000–2001

Pour vous servir encore mieux !
More Ways to Serve You!

Agence des douanes et du revenu du Canada
Canada Customs and Revenue Agency

Canada

Rendons compte, le premier Rapport annuel de l'Agence des douanes et du revenu du Canada (ADRC) présenté au Parlement, porte sur deux thèmes : les réalisations de l'ADRC à la suite de sa transformation en agence, ainsi que la capacité de son effectif à réaliser la promesse du statut d'agence. Dans ces deux thèmes, le même fil conducteur ressort : le travail d'équipe est la clé de nos réussites jusqu'à présent, et il est également essentiel pour atteindre les objectifs fixés dans le Plan d'entreprise.

Rendons compte se divise en trois volumes. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes. L'*Annexe : Renseignements additionnels sur le rendement par secteur d'activité* décrit en détail notre rendement dans chacun des cinq grands secteurs d'activité de l'ADRC. Le dernier volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2000-2001.

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Introduction

L'Agence des douanes et du revenu du Canada est fière de publier **Rendons *compte***, son premier rapport annuel au Parlement. Nous y faisons état de l'argent que nous avons dépensé et des résultats que nous avons atteints au cours de notre première année complète de fonctionnement, par rapport à notre mission et aux objectifs stratégiques définis dans notre Plan d'entreprise pour les années 2000-2001 à 2002-2003.

Ce volume, intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, contient des renseignements complets et détaillés sur le rendement de chacun des cinq grands secteurs d'activité de l'ADRC, à savoir :

- Services fiscaux
- Programmes de prestations et autres services
- Services des douanes
- Appels
- Gestion et orientation organisationnelles

Ce volume est le deuxième d'une série de trois volumes. Le premier, intitulé *Rapport sur le rendement de l'ADRC*, donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes. Le troisième, intitulé *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2000-2001.

Ce volume contient des renseignements détaillés sur le rendement qui sont d'un intérêt particulier pour les divers intervenants et groupes de clients de l'ADRC. Selon leurs priorités et la nature de leurs activités, nos partenaires et un grand nombre d'organisations, de particuliers et d'entreprises peuvent vouloir en savoir plus sur des aspects particuliers de notre rendement. Dans des secteurs comme les Services des douanes et les Services fiscaux, le fait d'exposer plus en détail les problèmes et les défis auxquels nous faisons face en matière de rendement — et comment ils se rapportent aux améliorations que nous sommes en train d'apporter à nos services et au calendrier de leur mise en œuvre — nous aide à informer nos intervenants et à renforcer les relations de travail que nous entretenons avec eux.

Thèmes de rendement

Le rendement de chaque secteur d'activité est examiné selon deux grands thèmes : gérer le continuum de l'observation des lois et des règlements et innover pour l'avenir.

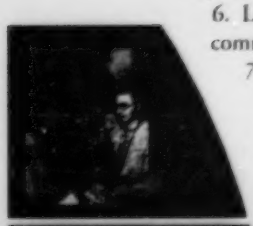
Gérer le continuum de l'observation des lois et des règlements – Pour nous acquitter de notre mission, qui consiste à encourager l'observation des lois et des règlements du Canada dans les domaines de la fiscalité, du commerce et des opérations frontalières, nous utilisons une combinaison de services et d'activités d'exécution responsables, appuyée par une gestion du risque. Le tout repose sur le principe que la plupart des particuliers et des entreprises sont honnêtes et se conformeront volontairement à la loi, pourvu qu'on leur donne l'occasion et les outils voulus pour le faire. On trouvera de plus amples renseignements sur ce thème dans l'appendice A, intitulé « Gérer le continuum de l'observation des lois et des règlements».

Innover pour l'avenir – Pour l'avenir, nous voulons tirer parti de la nouvelle flexibilité que nous offre notre statut d'agence pour devenir plus innovateurs dans toutes nos activités. Nous accroîtrons ainsi notre efficience et notre efficacité pour ce qui est de favoriser l'observation et de contribuer au bien-être socio-économique des Canadiens. Nous sommes en train de transformer de fond en comble nos principaux secteurs d'activité et nos processus de gestion internes pour offrir aux Canadiens des services modernes, intégrés, harmonisés et axés sur nos clients. Pendant que nous continuons à innover et à moderniser nos activités pour obtenir de meilleurs résultats dans notre quête d'excellence en matière de service et de gestion, nous accorderons beaucoup d'importance aux opinions de nos clients, que nous évaluerons au moyen de sondages périodiques. L'appendice B résume les faits saillants de l'étude de référence sur l'ADRC.

Ces deux thèmes — gérer le continuum de l'observation et innover pour l'avenir — sont dans la lignée de nos deux résultats stratégiques, à savoir : que les Canadiens observent les lois et règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières, et que l'ADRC soit considérée comme une organisation offrant des services à la fine pointe de la technologie. Ces résultats stratégiques sont appuyés par sept résultats intermédiaires qui ont une incidence directe sur les Canadiens.

1. Les Canadiens paient volontairement leur juste part d'impôt et de taxes.
2. L'assiette fiscale est protégée.
3. Les Canadiens reçoivent leur juste part de prestations.
4. La santé et la sécurité des Canadiens ainsi que les intérêts des entreprises sont protégés, et la compétitivité du Canada est facilitée grâce à nos frontières.

5. Les Canadiens obtiennent un examen impartial et rapide des décisions contestées au moyen de notre système de recours.
6. Les provinces, les territoires et d'autres ministères peuvent compter sur l'ADRC comme fournisseur clé de services.
7. Le rendement de notre exploitation et de nos services à l'entreprise est optimisé grâce à des méthodes de gestion modernes et novatrices.



Chaque chapitre de ce volume évalue le rendement d'un de nos cinq secteurs d'activité, en indiquant nos réalisations pour les résultats intermédiaires connexes ainsi que les indicateurs que nous avons utilisés pour évaluer notre rendement. Nous attribuons une cote à chaque résultat prévu et indiquons si notre objectif de rendement a été atteint, en grande partie atteint ou en grande partie non atteint. Nous donnons aussi une évaluation distincte de la qualité de l'information sur laquelle repose l'évaluation.

L'appendice C, intitulé « Détails du rendement financier aux niveaux de l'Agence et des secteurs d'activité », donne des renseignements financiers additionnels, comme ils seraient fournis dans un rapport ministériel sur le rendement. Quant à l'appendice D, « Glossaire », il donne les définitions de termes qui se retrouvent dans le Rapport annuel.

Services *fiscaux*

Système d'évaluation

■ **Les résultats attendus ont été atteints**

- **L'évaluation est fondée sur des données de bonne qualité :**
  La notation du rendement est fonction du jugement des gestionnaires en place, appuyé par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie atteints**

- **L'évaluation est fondée sur des données de qualité raisonnable :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé, dans la plupart des cas, par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie non atteints**

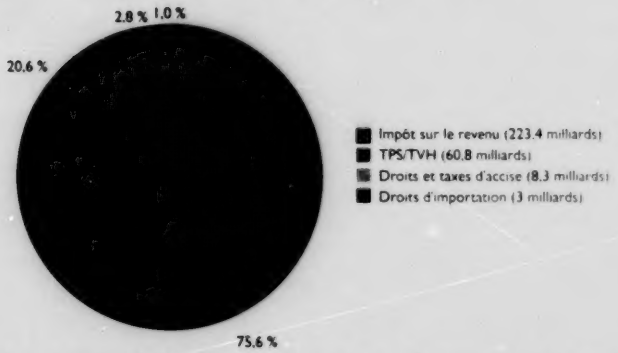
- **L'évaluation est fondée sur des données de faible qualité :** Il y a des lacunes importantes quant à la solidité des renseignements sur le rendement; la notation du rendement est fonction du jugement des gestionnaires en place, appuyé entièrement ou en majorité par des renseignements qualitatifs provenant de sources ou de méthodes informelles.

Au sujet des *Services fiscaux*

Le secteur d'activité des Services fiscaux est chargé de l'établissement des cotisations relatives à des impôts, taxes et droits d'un montant brut de près de 300 milliards de dollars, y compris une somme brute de plus de 37 milliards de dollars pour le compte des provinces. Il est également chargé de la perception de ces sommes et de l'administration des activités connexes. Les impôts et les taxes perçus par l'ADRC servent à financer un large éventail de programmes et de services. Ils contribuent directement aux efforts des gouvernements fédéral et provinciaux visant à réaliser leurs objectifs en matière de politiques sociales et économiques, et influent, en bout de ligne, sur le bien-être de tous les Canadiens.

Comme l'illustre le tableau 1, 75,6 % (ou 223,4 milliards de dollars) des recettes brutes perçues pour le compte des gouvernements fédéral et provinciaux en 2000-2001 provenaient de l'impôt sur le revenu des particuliers et des sociétés. De ce montant, 81 % (ou 181 milliards de dollars) provenait de l'impôt sur le revenu des particuliers. Un autre 60,8 milliards de dollars de recettes brutes provenait de la TPS/TVH; 8,3 milliards de dollars, des droits et taxes d'accise; et trois milliards de dollars, des droits à l'importation. Les remboursements d'impôt sur le revenu, de TPS/TVH, de droits d'accise et de douane, qui se sont chiffrés à 65,8 milliards de dollars en 2000-2001, doivent être déduits de ces montants.

Tableau 1 : Pourcentage et valeur des recettes brutes perçues, par genre (2000-2001)



La perception du revenu national est une vaste entreprise. À preuve, les 91,8 % de Canadiens âgés de 18 ans et plus et les 1,18 million d'entreprises canadiennes constituées en société qui ont produit des déclarations pour l'année d'imposition 1999. En outre, environ 1,4 million d'employeurs doivent retenir et verser l'impôt sur le revenu qu'ils déduisent du salaire de leurs employés. Environ deux millions d'entreprises versent aussi périodiquement la TPS/TVH, et plusieurs milliers d'entre elles versent les taxes d'accise prélevées sur les ventes.

Lorsque nous établissons des cotisations pour l'impôt sur le revenu des particuliers et des sociétés, nous administrons également des milliards de dollars de dépenses fiscales. Il s'agit de crédits ou de déductions ciblées qui réduisent le montant de l'impôt qui serait autrement payable. Les deux principaux sont le crédit pour la recherche scientifique et le développement expérimental et la déduction pour dons de bienfaisance.

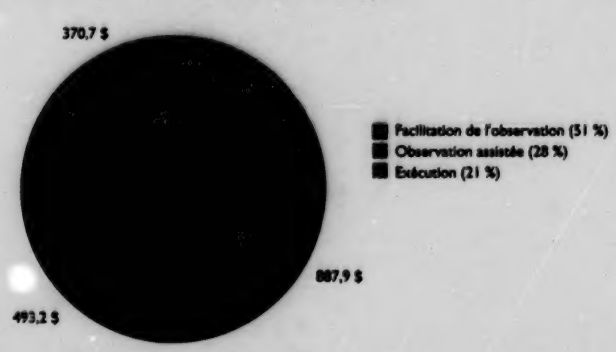
Notre relation avec les clients joue un rôle essentiel dans la création des attitudes du public envers le gouvernement et dans la promotion de la confiance envers le régime fiscal du Canada. Pour que la vaste majorité des Canadiens y participent, le régime doit être juste, souple et fiable, et il doit être considéré comme très intègre. Nous nous efforçons d'offrir un service axé sur la clientèle pour faciliter une telle participation et pour favoriser l'observation. Par exemple, nous nous assurons que les déclarations sont traitées de façon exacte et en temps opportun grâce à un système de contrôle efficace, pour que tous les contribuables paient leur juste part (ni plus, ni moins) et que l'assiette fiscale soit protégée (l'inobservation est tenue en échec).

Rôle des Services fiscaux à l'ADRC

Les Services fiscaux exécutent un éventail d'activités dans tout le continuum de l'observation des lois et des règlements — de la facilitation à l'exécution — pour que les Canadiens paient leur juste part d'impôt et de taxes et que l'assiette fiscale soit protégée.

Comme l'indique le tableau 2 ci-dessous, environ la moitié des 1,75 milliard de dollars dépensés par ce secteur d'activité sert à faciliter l'observation volontaire (grâce à divers modes de prestation de services, à l'aide téléphonique, à des publications, à des activités d'extension des services, au traitement des déclarations, etc.). Un autre 28 % de ce montant est affecté à l'observation assistée (retenues à la source, examens et vérifications), et 21 %, aux activités d'exécution (mesures de recouvrement judiciaires, enquêtes et poursuites).

Tableau 2 : Répartition du total des ressources des Services fiscaux dans le continuum de l'observation des lois et des règlements en 2000-2001



(en millions de dollars)

Pour déterminer la meilleure façon de répartir les ressources, nous effectuons des recherches afin de comprendre les comportements d'observation et d'évaluer les risques. Nous collaborons également avec de nombreux partenaires pour promouvoir des pratiques qui favorisent l'observation des lois et des règlements. Nous comptons sur l'expérience d'examinateurs chevronnés et d'experts d'industries provenant tant de l'ADRC que du secteur privé. Les recherches et l'expertise nous aident à affecter les ressources limitées de l'ADRC de façon à améliorer notre gestion des risques qui pèsent sur l'observation.

Dépenses du secteur d'activité

Les Services fiscaux sont le plus important secteur d'activité de l'ADRC, 56,5 % de l'ensemble du budget de l'ADRC leur étant consacré. Les tableaux 3 et 4 donnent le détail des dépenses du secteur d'activité et des volumes de la charge de travail. L'augmentation du total des fonds accordés aux Services fiscaux au fil des ans ne correspond toutefois pas à l'accroissement des volumes de la charge de travail. La majeure partie de l'augmentation a été affectée aux charges de travail non discrétionnaires, pour mettre en œuvre le Budget fédéral et les initiatives budgétaires approuvés par le Parlement et par les assemblées législatives provinciales, investir dans l'infrastructure et gérer une charge de travail accrue. Par ailleurs, il y a eu peu ou pas d'augmentation des niveaux de financement de nos activités d'examen et d'exécution, qui sont davantage discrétionnaires. La situation nous préoccupe depuis plusieurs années. Par suite de nos récents efforts visant à combler ce déficit, nous obtiendrons à compter de 2001-2002 un financement additionnel grâce auquel nous serons mieux en mesure de viser l'ensemble du continuum de l'observation des lois et des règlements.

Tableau 3 : Dépenses du secteur d'activité

Dépenses prévues (000 $)[1]	1 349 691	1 451 003	7,5 %	1 557 029	7,3 %
Autorisations allouées (000 $)[2]	1 543 740	1 667 610	8 %	1 784 674	7 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ETP prévus	25 565	26 798	4,8 %	27 569	2,9 %
Autorisations totales – ETP	26 172	28 079	7,3 %	28 724	2,3 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1]Budget principal des dépenses
[2]Budget principal des dépenses + budgets supplémentaires des dépenses + redressement de fin d'année; montant total disponible pour les dépenses.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Tableau 4 : Volumes de la charge de travail

Recettes perçues	255,8 milliards $	274,5 milliards $	7,3 %	295,8 milliards $	7,8 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Déclarations T1	21 559 275	23 299 263	8,1 %	22 838 645	-2,0 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Déclarations T3	303 984	374 561	23,2 %	483 466	29,1 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vérifications	292 341	282 187	-3,5 %	288 107	2,1 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Dépenses du secteur d'activité

Les Services fiscaux sont le plus important secteur d'activité de l'ADRC. 56,5 % de l'ensemble du budget de l'ADRC leur étant consacré. Les tableaux 3 et 4 donnent le détail des dépenses du secteur d'activité et des volumes de la charge de travail. L'augmentation du total des fonds accordés aux Services fiscaux au fil des ans ne correspond toutefois pas à l'accroissement des volumes de la charge de travail. La majeure partie de l'augmentation a été affectée aux charges de travail non discrétionnaires, pour mettre en œuvre le Budget fédéral et les initiatives budgétaires approuvés par le Parlement et par les assemblées législatives provinciales, investir dans l'infrastructure et gérer une charge de travail accrue. Par ailleurs, il y a eu peu ou pas d'augmentation des niveaux de financement de nos activités d'examen et d'exécution, qui sont davantage discrétionnaires. La situation nous préoccupe depuis plusieurs années. Par suite de nos récents efforts visant à combler ce déficit, nous obtiendrons à compter de 2001-2002 un financement additionnel grâce auquel nous serons mieux en mesure de viser l'ensemble du continuum de l'observation des lois et des règlements.

Tableau 3 : Dépenses du secteur d'activité

Services fiscaux	1998-1999	1999-2000	Pourcentage d'augmentation	2000-2001	Pourcentage d'augmentation
Dépenses prévues (000 $)[1]	1 349 691	1 451 003	7,5 %	1 557 029	7,3 %
Autorisations allouées (000 $)[2]	1 543 740	1 667 610	8 %	1 784 674	7 %
Dépenses réelles (000 $)	1 527 439	1 634 723	7 %	**1 751 826**	7,2 %
ETP prevus	25 565	26 798	4,8 %	27 569	2,9 %
Autorisations totales – ETP	26 172	28 079	7,3 %	28 724	2,3 %
Nombre réel d'ETP	25 831	26 379	2,1 %	**27 617**	4,7 %

[1]Budget principal des dépenses
[2]Budget principal des dépenses + budgets supplementaires des dépenses + redressement de fin d'année, montant total disponible pour les dépenses.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Tableau 4 : Volumes de la charge de travail

Genre de charge de travail	Volume pour 1998-1999	Volume pour 1999-2000	Pourcentage d'augmentation	Volume pour 2000-2001	Pourcentage d'augmentation
Recettes perçues	255,8 milliards $	274,5 milliards $	7,3 %	295,8 milliards $	7,8 %
Nombre total de demandes de renseignements du public qui ont reçu une réponse	**28 823 000**	**29 348 000**	**1,8 %**	**29 823 418**	**1,6 %**
Déclarations T1	21 559 275	23 299 263	8,1 %	22 838 645	-2,0 %
Déclarations T2	**1 201 000**	**1 215 000**	**1,2 %**	**1 283 000**	**5,6 %**
Déclarations T3	303 984	374 561	23,2 %	483 466	29,1 %
Déclarations de TPS/TVH	**7,9 millions**	**8,1 millions**	**2,5 %**	**8,1 millions**	**0 %**
Vérifications	292 341	282 187	-3,5 %	288 107	2,1 %
Enquêtes	**3 099**	**2 650**	**-14,5 %**	**2 663**	**0,5 %**

La majorité des Canadiens et des entreprises participent au régime fiscal.		• 95 % des impôts sont perçus sans mesure directe d'exécution. • 296 milliards de dollars d'impôt brut perçus au moyen de 23,3 millions de déclarations de revenus de particuliers et de fiducies, de 1,4 million d'employeurs qui effectuent et versent des retenues sur la paie, de 1,3 million de déclarations de revenus des entreprises, de quelque 2 millions de déclarations de TPS/TVH, ainsi que d'entreprises, de voyageurs et de négociants qui versent d'autres droits et taxes.	2-20 2-15
Les contribuables reçoivent un service équitable, fiable et accessible en temps voulu, qui répond à leurs besoins.		• Les principaux changements législatifs sont intégrés avec exactitude à temps pour la période de production des déclarations, malgré des contraintes de temps importantes. • L'information et l'aide offertes dans les publications de l'ADRC, par les lignes d'assistance téléphonique et par le personnel de l'Agence sont équitables et fiables, mais l'accessibilité et la rapidité peuvent encore être améliorées pour ce qui est du service téléphonique. • Le traitement des déclarations de revenus des particuliers est logique. Des programmes de rapprochement permettent de déterminer les modifications importantes à apporter en faveur des contribuables et de corriger les erreurs. • En 2000-2001, quelque 185 millions de dollars en pénalités et en intérêts ont fait l'objet d'annulations ou de renonciations dans les bureaux des services fiscaux. Nous n'avons pas de système d'examen en place à l'échelle nationale pour surveiller et confirmer l'uniformité des décisions en la matière, mais nous fournissons aux agents responsables les lignes directrices et les outils requis pour assurer cette uniformité, avec l'appui des comités de l'équité établis dans la plupart des bureaux des services fiscaux.	2-22 2-24 2-28 2-28
Le traitement des déclarations est exact, rapide et efficient.		• 98 % des déclarations de revenus de particuliers produites à temps ont été traitées efficacement. • Le traitement en temps voulu des déclarations de revenus des sociétés s'est amélioré, mais on ne parvient toujours pas à atteindre les niveaux fixés. • Les taux de précision continuent d'être élevés malgré la complexité accrue.	2-32 2-32 2-32
Le niveau de la dette fiscale est inférieur au niveau fixé.		• Nous avons accompli des progrès pour ce qui est de traiter les vieux comptes et de réduire la proportion des comptes clients par rapport aux recettes brutes, mais des efforts sont nécessaires si nous voulons atteindre les niveaux obtenus dans les années passées (près de 4 %). Il nous faut notamment évaluer l'objectif actuel de 4 %, qui remonte à 1995, pour déterminer s'il est toujours pertinent et approprié.	2-33

Le comportement lié à l'observation est compris, et on a défini des secteurs d'inobservation.		• Il y a eu beaucoup de progrès pour ce qui est de mesurer et de comprendre l'inobservation, notamment par les moyens suivants : • On utilise efficacement les spécialistes en vérification pour définir les principaux problèmes d'inobservation à l'échelle nationale. • On a lancé un programme de vérifications aléatoires destiné à préparer des estimations des taux d'inobservation qui sont valides sur le plan statistique. • Grâce au rapprochement de renseignements fournis par des tiers et aux programmes d'examen du traitement, on obtient des estimations des taux d'inobservation pour toute une gamme de sources de revenus, de crédits et de déductions dans le cas des déclarations de revenus des particuliers. • On a formé des partenariats stratégiques avec 14 secteurs économiques en traitant avec des associations de l'industrie.	 2-38 2-37 2-39 2-38
L'affectation de ressources à l'exécution est orientée par le risque.		• Les programmes de validation et de rapprochement de données sont généralement efficaces pour cibler les déclarations de revenus à risque élevé, aux fins de vérification et d'exécution. Toutefois, il faut encore progresser pour assurer une répartition efficace des ressources en matière d'observation entre tous les secteurs de programmes.	2-40
On cherche activement à obtenir les changements voulus aux lois et règlements pour accroître la simplification et réduire au minimum les erreurs de déclaration ainsi que l'inobservation non intentionnelle.		• On fait preuve de diligence pour définir les modifications législatives et formuler des recommandations afin d'apporter des changements aux lois fiscales. • Les partenariats et les alliances avec d'autres organisations ont permis d'améliorer les activités d'observation.	2-43 2-46
On se sert des programmes qu'il faut, et ceux-ci sont exécutés efficacement.		• On a mis en œuvre le plan d'action du ministre pour la recherche scientifique et le développement expérimental. • On continue à conclure de nouveaux protocoles de vérification avec les grandes sociétés. • On améliore la détection des fraudes et les enquêtes, ce qui mène à une augmentation des poursuites pour fraude. • L'incidence fiscale de ces mesures correspond aux prévisions (6 milliards de dollars).	2-47 2-44 2-46 2-46
On dispose de suffisamment de ressources pour investir dans des programmes d'observation.		• Les taux de validation ont beaucoup diminué en raison de contraintes liées aux ressources.	2-49
Des employés renseignés et compétents se trouvent au bon endroit au bon moment.		• Nous relevons le défi continu grâce à des stratégies dynamiques axées sur les améliorations nécessaires, y compris un financement additionnel des ressources.	2-52
Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.		• Nous avons accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003.	2-53

Évaluation de notre *rendement général*

Dans la fiche de rendement, nous cotons le rendement des Services fiscaux pour 2000-2001 par rapport à 11 résultats attendus qui appuient deux résultats escomptés :

Les Canadiens paient leur juste part d'impôt et de taxes – Notre régime fiscal est fondé sur l'autocotisation et sur l'observation volontaire. Les Canadiens y prendront part et paieront l'impôt et les taxes dus si nous leur offrons l'aide et les services nécessaires. Un régime fiscal accessible, opportun et juste encouragera les contribuables à y participer. Le traitement efficient, opportun et exact des déclarations stimule la participation et réduit le temps qui s'écoule entre le moment où la déclaration est produite et celui où nous recevons l'impôt ou les taxes dus ou envoyons le remboursement approprié. De plus, nous veillons activement à ce que les montants en souffrance dus au gouvernement soient maintenus à un niveau minimal, ce qui contribue à préserver l'équité du régime fiscal.

L'assiette fiscale est protégée – L'assiette fiscale est le plus important élément d'actifs productifs de revenus pour un gouvernement, qui s'en sert pour financer les objectifs de sa politique socioéconomique. Un effectif qualifié, compétent et suffisant qui comprend les comportements en matière d'observation et qui cerne les secteurs d'inobservation est primordial si l'on veut protéger l'assiette fiscale. Un tel effectif, appuyé par un bon programme de contrôle et de réexamen et par une approche équilibrée de la gestion des risques pour bien affecter les ressources, nous aide à limiter au minimum les pertes dans l'assiette fiscale (inobservation).

La fiche de rendement résume également les résultats réels atteints, à partir desquels nous effectuons notre évaluation.

Les cotes, qui sont fournies pour chaque résultat attendu, montrent si notre rendement est satisfaisant, satisfaisant en grande partie ou insatisfaisant. Une cote distincte est fournie pour la qualité des renseignements sur lesquels l'évaluation est fondée.

Tout compte fait, nous continuons d'atteindre les résultats escomptés. Nous avons atteint, en totalité ou en grande partie, les résultats attendus dans dix des onze domaines. Cependant, dans certains cas, notre rendement annuel a baissé, en partie à cause des contraintes de financement qui nous ont été imposées.

Il y a une lacune importante au plan du rendement dans certains secteurs. Nous devons élargir la portée de certains programmes. Nous devons également renforcer notre capacité d'affecter les ressources en matière d'observation de façon à pouvoir gérer efficacement et de façon plus intégrée les risques qui pèsent sur l'observation dans tous les programmes. Nous avons fait des progrès dans le traitement des vieux comptes et dans la réduction des comptes clients par rapport aux recettes brutes, mais des efforts supplémentaires sont nécessaires pour atteindre les niveaux obtenus par le passé (près de 4 %). Enfin, notre capacité de répondre aux demandes de renseignements téléphoniques accuse un retard sur le rythme de croissance de la charge de travail. Nous devons améliorer notre rendement par rapport aux normes de service

au public actuelles, et élargir la portée de ces normes pour y assujettir non seulement les demandes de renseignements téléphoniques, mais aussi les niveaux d'exactitude et d'accessibilité.

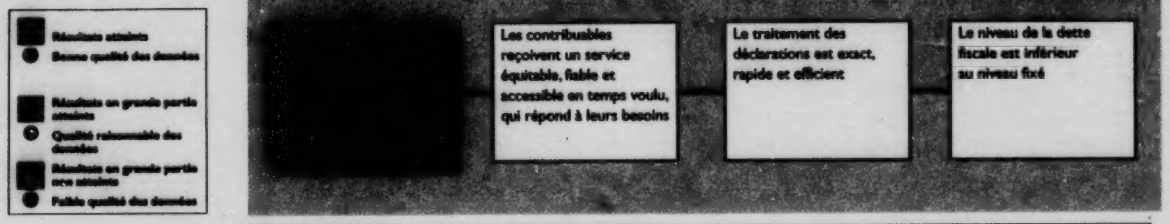
Grâce aux fonds accrus accordés par le Parlement, nous avons pu établir comme priorité l'amélioration du rendement dans tous ces secteurs. En outre, nous établissons des cibles claires pour tous les secteurs opérationnels des Services fiscaux qui vont au-delà des comparaisons d'une année à l'autre. Le cas échéant, nous inscrirons ces cibles dans notre cadre de mesure du rendement.

Pour ce qui est du deuxième thème sur le rendement de l'ADRC, « innover pour l'avenir », nous nous efforçons de transformer nos activités pour réaliser les objectifs d'amélioration du service et d'efficacité qui sont prévus dans notre Plan d'entreprise. Nous avons réalisé des progrès à cet égard en élargissant la prestation de services électroniques et en participant à l'élaboration d'une stratégie de service à l'échelle de l'Agence.

Cette évaluation de rendement général est fondée sur des données d'une qualité qui va de raisonnable à bonne et qui englobent des renseignements obtenus des systèmes d'information internes, de sources externes, d'échantillons choisis au hasard et ciblés, et d'estimations de la gestion.

Détail de notre ***rendement***

Notre explication de la façon dont notre rendement se rapporte aux deux résultats escomptés sera axée sur l'impôt sur le revenu, car il s'agit de la plus importante des sources de recettes que nous administrons. Lorsque les renseignements sont disponibles, nous présentons les résultats concernant le rendement pour les autres sources importantes de recettes en soulignant les succès notables et les points où il faut apporter des améliorations importantes.



Conclusion

Bien que notre objectif général soit d'obtenir la participation de tous ceux qui doivent produire une déclaration de revenus et payer de l'impôt, il y aura toujours un certain nombre de cas d'inobservation involontaire ou délibérée. Selon nos indicateurs, la vaste majorité des Canadiens participent au régime fiscal.

Faits saillants

Du total des recettes fédérales que nous percevons, environ 95 % sont versées sans que l'ADRC n'ait à prendre de mesures d'exécution directes. Les Canadiens font preuve d'un haut niveau d'observation en matière de production de déclarations et de versement. Bien qu'un grand nombre de Canadiens ne soient pas tenus par la loi de produire une déclaration de revenus, parce que leur revenu est inférieur au seuil à partir duquel ils doivent le faire, certains d'entre eux produisent une déclaration pour demander des prestations sociales, comme la prestation fiscale canadienne pour enfants et le crédit pour la TPS/TVH. Selon les statistiques les plus récentes, 91,8 % des Canadiens âgés de 18 ans et plus ont produit une déclaration de revenus au cours de la période de production des déclarations de 1999, un haut niveau d'observation si l'on tient compte du fait que les particuliers ne sont pas tous tenus de produire une déclaration. Le niveau d'observation en matière de versement par les particuliers a aussi été élevé cette même année, 94,4 % de tous les déclarants imposables ayant payé leur impôt à temps.

Le niveau d'observation a aussi été raisonnablement élevé chez les sociétés pendant l'année d'imposition 1999. Des 1,38 million d'entreprises canadiennes qui étaient constituées en sociétés pendant cet exercice, 1,18 million (environ 85,5 %) ont produit une déclaration de revenus des sociétés. Environ 494 000 de ces déclarations étaient imposables, et la plupart des sociétés qui les ont produites (environ 92 %) ont payé leur impôt à temps. Bien que nous ne soyons pas encore capables de mesurer précisément le niveau d'observation en matière de production et de versement pour la TPS/TVH, environ deux millions d'entreprises versent régulièrement plus de 60 milliards de dollars par année en paiements de TPS/TVH. Les résultats — quoique peu fiables statistiquement — de nos vérifications par échantillonnage des voyageurs et des marchandises commerciales entrant au pays par voie terrestre ou aérienne indiquent un haut niveau d'observation de la législation douanière en matière de déclaration, fondement essentiel d'un versement approprié des droits et des taxes.

En ce qui touche l'inobservation involontaire ou délibérée, nous estimons que, d'après les preuves et prévisions disponibles et même si nos systèmes d'évaluation des risques ne portent pas sur toutes les questions d'observation, l'inobservation est généralement maintenue à un niveau relativement faible. Pour en savoir plus, on peut lire l'exposé sur notre deuxième résultat escompté (L'assiette fiscale est protégée) à la page 2-36.

Introduction

L'une des priorités essentielles de l'ADRC est de réaliser les objectifs du gouvernement fédéral concernant la prestation de services axés sur la clientèle. Environ 31 % des ressources de nos secteurs d'activité (presque 540 millions de dollars en 2000-2001) sont affectées au service à la clientèle. Le tableau 6 illustre nos principaux modes de prestation : services téléphoniques, formulaires et publications, services électroniques, service au comptoir et extension des services.

Tableau 6 : Principaux modes de prestation

Nombre de demandes de renseignements téléphoniques	24,7 millions	25,6 millions	26,7 millions
Nombre de demandes d'accès au site Web de l'ADRC par mois au cours de la période de production des déclarations	S/O	1,2 million	3,5 millions
Extension des services	360 séminaires pour les petites entreprises; manuel *Enseignons l'impôt* distribué à 3 100 enseignants et des cahiers de travail à 77 000 étudiants	300 séminaires pour les petites entreprises; manuel *Enseignons l'impôt* distribué à 3 000 enseignants et des cahiers de travail à 79 000 étudiants	800 séminaires pour les petites entreprises; manuel *Enseignons l'impôt* distribué à 4 300 enseignants et des cahiers de travail à 85 000 étudiants

Conclusion par rapport au résultat attendu

Nous croyons que, tout compte fait, les contribuables ont reçu des services accessibles, fiables et justes en temps opportun. Cependant, dans plusieurs cas, nous n'avons pas pu respecter un certain nombre de nos normes de service actuelles. Nous établirons des cibles supplémentaires et des points de référence en matière de rendement dans certains secteurs de service, notamment en établissant des normes de service au public pour l'accessibilité du service téléphonique. En outre, nous élargirons notre contrôle de la remise d'intérêts et de pénalités en vertu des dispositions en matière d'équité pour qu'il vise de façon plus systématique les renonciations.

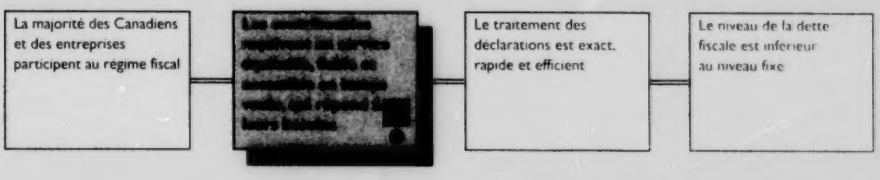
Résultat escompté : Les Canadiens paient leur juste part d'impôt et de taxes

Résultat attendu 2

Résultats atteints
Bonne qualité des données

Résultats en grande partie atteints
Qualité raisonnable des données

Résultats en grande partie non atteints
Faible qualité des données



Introduction

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Tableau 6 : Principaux modes de prestation

Genre de service	1998-1999	1999-2000	2000-2001
Nombre de demandes de renseignements téléphoniques	24,7 millions	25,6 millions	26,7 millions
Nombre de publications	**plus de 900**	**plus de 900**	**plus de 900**
Nombre de demandes d'accès au site Web de l'ADRC par mois au cours de la période de production des déclarations	S/O	1,2 million	3,5 millions
Service au comptoir	**3,2 millions**	**2,7 millions**	**2,4 millions**
Extension des services	360 séminaires pour les petites entreprises; manuel *Enseignons l'impôt* distribué à 3 100 enseignants et des cahiers de travail à 77 000 étudiants	300 séminaires pour les petites entreprises; manuel *Enseignons l'impôt* distribué à 3 000 enseignants et des cahiers de travail à 79 000 étudiants	800 séminaires pour les petites entreprises; manuel *Enseignons l'impôt* distribué à 4 300 enseignants et des cahiers de travail à 85 000 étudiants
Déclarations remplies par des bénévoles	**14 800 bénévoles 387 000 déclarations**	**15 000 bénévoles 414 000 déclarations**	**16 000 bénévoles 471 000 déclarations**

Conclusion par rapport au résultat attendu

Nous croyons que, tout compte fait, les contribuables ont reçu des services accessibles, fiables et justes en temps opportun. Cependant, dans plusieurs cas, nous n'avons pas pu respecter un certain nombre de nos normes de service actuelles. Nous établirons des cibles supplémentaires et des points de référence en matière de rendement dans certains secteurs de service, notamment en établissant des normes de service au public pour l'accessibilité du service téléphonique. En outre, nous élargirons notre contrôle de la remise d'intérêts et de pénalités en vertu des dispositions en matière d'équité pour qu'il vise de façon plus systématique les renonciations.

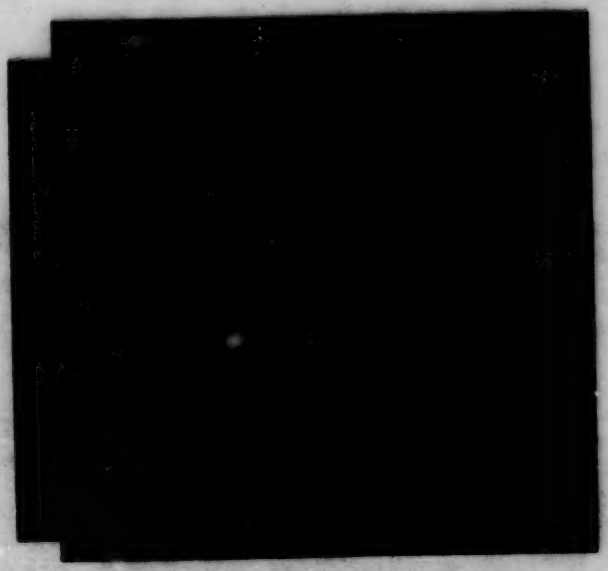
Faits saillants

Réaction en temps opportun aux modifications législatives – Un aspect fondamental du service à la clientèle consiste à informer les contribuables, de façon efficace et en temps opportun, de l'incidence des modifications apportées à la loi. La période de production des déclarations de 2000 pour les particuliers a posé à l'ADRC le plus important défi de mise en œuvre en 25 ans, en raison de l'implantation de l'impôt calculé sur le revenu (ICSR) et de l'application des mesures annoncées dans l'exposé économique d'octobre 2000.

Les changements relatifs à l'ICSR, qui ont été adoptés par la Colombie-Britannique, le Manitoba, le Nouveau-Brunswick, la Nouvelle-Écosse et l'Ontario pour l'année d'imposition 2000, donnent à ces provinces la latitude nécessaire pour définir leurs propres barèmes d'imposition, qui sont fondés sur le revenu imposable plutôt que sur un pourcentage de l'impôt fédéral de base. (Les autres provinces, sauf le Québec, ainsi que les territoires adopteront l'ICSR au cours de l'année d'imposition 2001). Ces changements ont été mis en œuvre à temps et sans problème important. Parmi les principaux défis qu'il a fallu relever, mentionnons :

- traiter plus de 36 millions d'éléments de données supplémentaires;
- élaborer un système de traitement compatible avec l'ICSR tout en maintenant le système « d'impôt sur l'impôt » actuel pour l'établissement des cotisations relatives aux déclarations de l'année courante et de l'année précédente;
- apporter des modifications importantes aux manuels, aux guides, aux formulaires, aux annexes, aux tables d'impôt et aux formules de retenue sur la paie.

Une autre activité importante a consisté à fournir aux employeurs des renseignements sur l'ICSR et à former les employés pour qu'ils puissent répondre aux demandes de renseignements téléphoniques.



Un certain nombre de modifications fiscales importantes, particulièrement en ce qui a trait aux gains en capital, ont également été annoncées dans l'exposé économique d'octobre 2000. Plusieurs modifications ont été appliquées immédiatement ou de façon rétroactive; par conséquent, leur mise en œuvre a été plus complexe. Nous avons apporté toutes les modifications à temps, et nous n'avons pas éprouvé de problèmes importants, malgré les délais très courts (quelques mois seulement) qui nous ont été imposés. Pendant cette période, nous avons dû analyser et définir les modifications proposées, en faire l'essai et les programmer, mettre à jour les systèmes nécessaires, communiquer les changements aux employés des bureaux locaux et au grand public, et donner la formation requise. Dans le cadre de ce travail, nous avons dû réviser de façon urgente les formulaires et les publications pour réaliser notre objectif d'effectuer les envois en nombre au début de janvier.

Rapidité, accessibilité et fiabilité du service à la clientèle – En plus de mettre en œuvre les dernières modifications législatives, nous nous sommes appuyés sur trois autres indicateurs clés pour évaluer notre rendement pour ce qui est de répondre aux besoins de nos clients.

I. Satisfaction générale de la clientèle

Nous obtenons la rétroaction des clients au moyen de sondages, de mises à l'essai auprès de groupes cibles, d'études de référence et de réunions de comités consultatifs d'intervenants et de partenaires. L'étude de référence sur l'ADRC effectuée en 2000 a indiqué que la plupart de nos clients étaient raisonnablement satisfaits du service qu'ils recevaient, même si certains étaient d'avis que le service n'était pas assez rapide ou que les publications n'étaient pas aussi claires et compréhensibles qu'elles devraient l'être. Plus particulièrement :

- 90 % des clients étaient d'avis que les employés de l'ADRC sont courtois;
- 85 % des clients étaient d'avis que les renseignements que nous fournissons sont exacts;
- 80 % des clients étaient d'avis que les employés sont bien renseignés et compétents;
- 72 % des clients étaient d'avis que le délai pour obtenir les renseignements ou bénéficier d'un service est acceptable;
- 66 % des clients étaient d'avis que les guides d'impôt et les publications de l'ADRC sont clairs et simples à comprendre.

Nous utilisons les résultats de ce sondage comme point de référence pour une analyse des tendances et pour l'établissement de cibles possibles pour l'amélioration de la prestation du service.

Le taux d'exactitude avec lequel les contribuables produisent leurs déclarations nous offre une autre façon de mesurer l'efficacité de nos activités d'information des contribuables et de prestation de services. Le Programme d'évaluation de la qualité des T1 mesure ce niveau d'efficacité au moyen d'un échantillon au hasard de déclarations de revenus des particuliers sur papier à l'étape de l'établissement de la cotisation initiale (entrée des données, correction des erreurs et limitation des cas à risque élevé). Nous savons, grâce à une analyse des erreurs qui touchent le montant de l'impôt, que le taux d'exactitude des clients est passé de 92,3 % en 1999-2000 à 93,9 % en 2000-2001. Il s'agit d'un niveau fort et stable d'exactitude des clients.

Nous mesurons aussi la satisfaction de la clientèle en ce qui a trait à l'agrément et à la modification des régimes de pension des employés, des régimes d'épargne-retraite, des fonds de revenu de retraite et d'autres régimes agréés semblables. Un sondage mené en novembre 2000 auprès des consultants

en régimes agréés a révélé que ceux-ci sont généralement satisfaits des services téléphoniques, mais qu'ils sont préoccupés par les délais d'exécution pour les demandes de renseignements faites par écrit et les examens initiaux des modifications. Nous nous efforcerons de raccourcir les délais d'exécution pour les demandes de renseignements faites par écrit au cours de la prochaine année et nous établirons des normes de service pour l'examen des rapports d'évaluation actuarielle concernant les modifications apportées aux régimes de pension.

II. Évaluation de la rapidité, de l'accessibilité et de la fiabilité par rapport aux normes de service au public et aux cibles internes

L'ADRC a établi des normes de service au public pour un certain nombre de secteurs des Services fiscaux (voir la pièce 1 à la page 2-57). Ces normes sont principalement axées sur la rapidité, alors que nos cibles internes portent sur la rapidité, l'accessibilité et la fiabilité. Des 26 normes de service au public pour les services fiscaux, la moitié concerne la prestation de services aux clients, et les autres portent sur le traitement des déclarations et l'examen des activités. Même si nous n'avons pas respecté toutes nos normes de prestation de services à la clientèle, nous avons atteint ou presque atteint 15 des 25 normes sur lesquelles nous avons des données en matière de rendement (sur les 26 normes de services au total), notamment pour le traitement des déclarations de revenus des particuliers (T1), les décisions anticipées, les redressements demandés par les clients et l'examen des demandes relatives aux régimes de pension. Actuellement, nos normes de service au public ne touchent pas tous les modes de prestation importants, comme les lignes d'aide téléphonique. Nous nous efforcerons d'élargir la portée de ces normes en ce qui a trait à la rapidité et d'y ajouter l'exactitude et la fiabilité.

Voici notre rapport sur le rendement par mode de prestation principal par rapport à nos indicateurs de rendement internes et à nos normes de service au public, dans les cas où elles s'appliquent actuellement.

Demandes de renseignements téléphoniques – Un réseau téléphonique national 1 800 a été instauré en février 2000 à la fois pour les demandes de renseignements généraux et les demandes de renseignements des entreprises. Ce réseau a amélioré l'accessibilité en permettant d'acheminer les appels à l'un de nos 45 bureaux des services fiscaux partout au Canada, ce qui a contribué à l'élimination des disparités régionales et locales dans le service. Nous évaluons l'accessibilité téléphonique au moyens de deux mesures distinctes : la mesure de l'accessibilité des appels et la mesure de l'accessibilité des demandeurs (particuliers).

La mesure de l'accessibilité des appels permet d'évaluer le pourcentage d'appels téléphoniques auxquels on répond immédiatement, soit qu'ils sont transmis directement à un agent, soit qu'ils sont mis en garde (dans une « file d'attente ») en attendant qu'un agent soit disponible. Les « appels » comprennent chaque tentative qu'une personne fait pour nous joindre. Souvent, si une personne est incapable de nous joindre à la première tentative (signal de ligne occupée), elle appuiera de façon répétitive sur la touche de recomposition de son téléphone. Chaque tentative est comptée comme un appel aux fins de la mesure de l'accessibilité des appels. Par exemple, une personne appuiera peut-être trois fois sur la touche de recomposition avant de nous joindre. Ces tentatives sont comptées comme trois appels téléphoniques.

La mesure de l'accessibilité des demandeurs permet d'évaluer le pourcentage de personnes (demandeurs) qui joignent un agent ou qui sont mises en garde (dans une « file d'attente ») en attendant qu'un agent soit disponible. Si l'on reprend l'exemple précédent, une personne qui fait trois appels téléphoniques avant d'obtenir une réponse est comptée comme un seul demandeur.

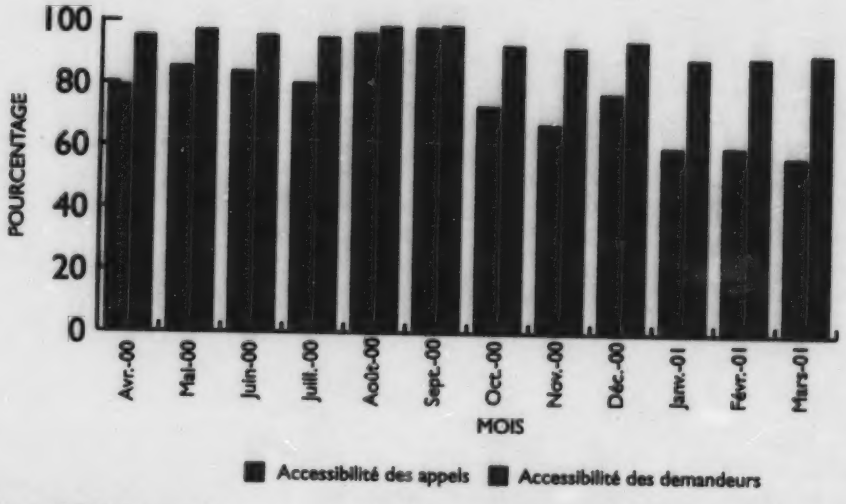
Au cours de l'année dernière, nous avons relevé notre objectif pour l'accessibilité des appels pour qu'il passe d'une plage allant de 40 % à 60 % à une plage allant de 80 % à 90 % pour les services téléphoniques de renseignements généraux et de renseignements aux entreprises. Nous avons atteint notre objectif pour les demandes de renseignements des entreprises, en atteignant un taux d'accessibilité des appels de 84 %, mais nous avons raté de peu notre objectif pour les demandes de renseignements généraux, en atteignant un taux d'accessibilité de 76 %. Dans l'ensemble, ces résultats représentent une amélioration importante par rapport à 1999-2000, où notre rendement avait été de 53 % pour les demandes de renseignements généraux et de 55 % pour les demandes de renseignements des entreprises. Pour ce qui est de l'accessibilité des demandeurs, au cours des deux dernières années, nous avons relevé notre objectif de 60 % à une plage allant de 90 % à 95 % pour les services téléphoniques de renseignements généraux et de renseignements aux entreprises. Nous avons atteint notre objectif pour les deux genres de services en 2000-2001 en atteignant des taux d'accessibilité des demandeurs de 93 % et de 95 % respectivement.

Pour ce qui est de la rapidité de la prestation du service, l'objectif pour les demandes de renseignements généraux et les demandes de renseignements des entreprises est de répondre à 80 % des appels dans un délai de deux minutes, une fois qu'ils sont placés dans une file d'attente. Notre rendement a été légèrement inférieur à cet objectif pour les demandes de renseignements généraux (75 %) et les demandes de renseignements des entreprises (79 %).

Nous avons amélioré notre rendement pour les demandes de renseignements téléphoniques malgré les défis que nous a posés l'intégration de l'ICSR et de plusieurs programmes provinciaux. Cependant, l'accessibilité des appels téléphoniques au cours des périodes de pointe continue d'être un problème pour les particuliers (tableau 7). Pour mieux répondre à la demande, nous avons prolongé les heures de service téléphonique au cours de la période de production des déclarations, et nous cherchons des moyens d'acheminer plus efficacement les appels aux agents libres. Nous avons mis en place des services téléphoniques automatisés 24 heures sur 24, qui offrent des renseignements rapides et exacts — tant de nature générale que propres à des comptes particuliers — pour les demandes de renseignements simples. Notre expérience du nouveau service 1 800 en 2000-2001 devrait nous permettre de prévoir avec plus d'exactitude la demande de service au cours de la période de pointe en 2001-2002, et d'y répondre.

Tableau 7 : Accessibilité mensuelle pour les demandes de renseignements généraux

du 1er avril 2000 au 31 mars 2001



Accessibilité des appels : indique le pourcentage des appels auxquels un agent répond ou qui sont mis en attente.

Accessibilité des demandeurs : indique le pourcentage des demandeurs auxquels un agent répond ou qui sont mis en attente

Afin d'évaluer **l'exactitude** et la **fiabilité** du service téléphonique, l'ADRC fait appel à une entreprise indépendante pour contrôler la qualité des réponses aux demandes de renseignements téléphoniques. Nous mesurons l'exactitude sur 12 mois des réponses aux demandes de renseignements téléphoniques, par rapport aux années passées. Un indice de référence de « 100 », auquel peuvent être comparées les améliorations annuelles, a été établi pour notre secteur d'activité des demandes de renseignements généraux et pour notre secteur d'activité du guichet d'affaires. Pour les demandes de renseignements généraux, la valeur de référence de 100 a été établie en 1996-1997, soit l'exercice au cours duquel il y a eu mobilisation pour augmenter les niveaux d'exactitude. Pour le guichet d'affaires, la valeur de référence de 100 a été établie en 1997-1998, soit le premier exercice au cours duquel une mesure du rendement a été effectuée pour ce secteur d'activité. Comparée à la valeur de référence de 100, la valeur de l'indice pour les demandes de renseignements généraux est passée à 133,3 en 2000-2001, et celle de l'indice pour les demandes de renseignements des entreprises, à 136,7.

Formulaires et publications – L'ADRC fournit plus de 900 formulaires et guides aux particuliers, aux entreprises et aux mandataires de l'État. Nous consacrons beaucoup d'efforts à clarifier et à simplifier nos publications. Environ les deux tiers des clients ayant participé à l'étude de référence menée en 2000 se sont dits satisfaits de nos publications. Les sondages futurs nous permettront de suivre les progrès que nous réaliserons dans ce domaine.

Aide électronique – Une nouvelle tendance dans le service aux contribuables consiste à offrir de l'aide par voie électronique, y compris par Internet. Au cours de la période de production de 2000-2001, quelque 3,5 millions de demandes d'accès par mois ont été faites à la partie de notre site Web portant sur l'impôt, comparativement à seulement 1,2 million de demandes d'accès au cours de l'année précédente. Les utilisateurs peuvent télécharger presque tous les formulaires et toutes les publications de l'ADRC à partir de notre site. Celui-ci comporte aussi une version en direct de notre Système électronique de renseignements par téléphone (SERT), qui est accessible 24 heures sur 24, sept jours sur sept. Au cours de ses trois mois d'activité durant la période de production de 2001, ce service a reçu plus d'un million de demandes d'accès. Pour les entreprises, une version en direct de notre Service de renseignements aux entreprises (SRE) offre des renseignements fiscaux de base concernant l'exploitation d'une entreprise.

Service au comptoir – En 2000-2001, nous avons fourni de l'aide à 2,4 millions de contribuables au comptoir. Nous ne pouvons pas actuellement mesurer avec fiabilité notre rendement général par rapport à notre norme de service, soit une période d'attente de 20 minutes pour l'aide au comptoir (sauf au cours des périodes de pointe). Cependant, l'examen d'un échantillon de 10 bureaux des services fiscaux qui ont du matériel automatisé pour la surveillance des périodes d'attente indique que le délai d'attente moyen est de moins de 10 minutes. Les fiches de cotation nous aident aussi à évaluer les périodes d'attente : 86 % des clients qui ont rempli une telle fiche ont indiqué que leur délai d'attente était de moins de 20 minutes.

Deux autres secteurs à haute visibilité pour les contribuables sont les régimes enregistrés et les organismes de bienfaisance enregistrés.

Régimes enregistrés – L'ADRC est chargée d'enregistrer (ou d'agréer) et de modifier les régimes de pension, les régimes d'épargne-retraite et d'autres régimes semblables. En 2000-2001, nous avons traité 1 322 demandes d'agrément de régimes de pension, 15 048 modifications de régimes de pension et 4 195 demandes d'enregistrement et de modification pour des régimes d'épargne-retraite et des fonds enregistrés de revenu de retraite. Comme l'indique la pièce 1, nous avons dépassé 80 % du temps notre norme pour les examens, soit un délai maximum de 180 jours, et notre rendement réel a été de 89 %. Cependant, 80 % du temps, nous n'avons pas atteint la cible établie pour le traitement des demandes relatives aux régimes enregistrés d'épargne et aux fonds de revenu de retraite, soit un délai de 60 jours : notre rendement réel a été de 68 % et de 78 % respectivement. Pour les régimes de revenu différé, nous n'avons pas respecté notre norme, soit de répondre aux demandes de renseignements faites par écrit dans un délai de 60 jours (la cible est de 80 %, mais le rendement réel a été de 68 %). Nous nous efforcerons d'améliorer le rendement dans ces secteurs et d'élargir la portée des normes de service au public pour qu'elles incluent les examens des rapports d'évaluation actuarielle pour les modifications de régimes de pension.

Enregistrement des organismes de bienfaisance – L'ADRC administre également un programme national pour l'enregistrement des organismes de bienfaisance aux fins de la *Loi de l'impôt sur le revenu* et, en 2000-2001, il y avait environ 78 000 organismes de bienfaisance enregistrés. Bien que nous n'ayons pas de normes de service pour les demandes de renseignements téléphoniques des organismes de bienfaisance et du public, nous tentons d'y répondre dans un délai de deux minutes, 90 % du temps. L'année dernière, nous avons atteint cette cible 86 % du temps. En ce qui a trait au traitement des demandes à temps et aux réponses à donner aux demandes de renseignements, nous avons amélioré notre rendement de façon marquée depuis 1998-1999. Les demandes simples sont traitées dans un

délai de trois semaines, soit une amélioration par rapport au délai de trois mois en 1998-1999. Les demandes plus complexes sont traitées dans un délai de 28 semaines, soit une amélioration par rapport au délai antérieur de huit mois. L'une de nos principales priorités en 2000-2001 était de réduire l'accumulation des demandes d'enregistrement d'organismes de bienfaisance. En 2000-2001, l'inventaire a été réduit de 14 %.

III. Mesure de l'équité des principaux programmes

Nous mesurons l'équité dans trois domaines : les redressements avantageux, l'annulation des intérêts et des pénalités ou la renonciation à ceux-ci, ainsi que les décisions et interprétations.

Redressements avantageux – Pour que le service soit équitable, il faut que les erreurs soient corrigées lorsque les contribuables ont payé plus que leur juste part. Nous utilisons des programmes informatiques de contrôle d'erreurs à l'étape du traitement des déclarations afin de relever et de corriger les déclarations concernées avant qu'elles ne fassent l'objet d'une cotisation. Bien que nous n'ayons pas de statistiques sur la fréquence et l'importance des redressements faits à cette étape, de nombreux changements sont apportés au nom des contribuables qui ont déclaré trop de revenus ou qui n'ont pas demandé les déductions appropriées. À une étape ultérieure, nous comparons les montants déclarés pour certaines déductions aux renseignements provenant de tiers dans le cadre de notre programme de rapprochement des T1. Au cours de 2000-2001, 258 000 particuliers ont reçu 56,2 millions de dollars de redressements avantageux, ce qui représente une augmentation importante par rapport à l'année précédente, où 201 000 clients avaient reçu 38,4 millions de dollars grâce à ce programme.

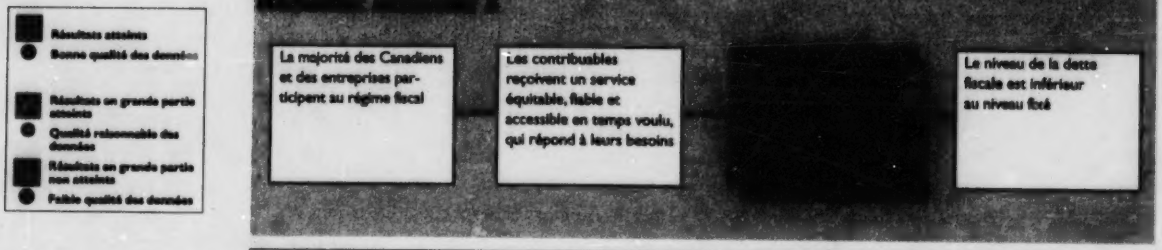
Annulation des pénalités et des intérêts ou renonciation à ceux-ci – Pour qu'il y ait équité, les décisions que nous rendons concernant l'annulation des intérêts et des pénalités ou la renonciation à ceux-ci, en vertu de la *Loi de l'impôt sur le revenu*, doivent être transparentes et appliquées de façon uniforme. Les dispositions en matière d'équité nous permettent d'aider les clients à régler les problèmes qui se posent sans qu'il y ait eu faute de leur part. Nous pouvons aussi faire preuve de bon sens lorsque nous traitons avec des clients qui, en raison d'une situation fâcheuse ou de circonstances indépendantes de leur volonté, ne peuvent pas respecter nor lignes directrices ni se conformer aux lois que nous appliquons. Le tableau suivant indique les montants visés par une annulation ou une renonciation l'année dernière, de même que le nombre de comptes touchés.

Renonciations (montant estimatif)	140 M $	1 905 653
Annulations (montant réel)	70 M $	36 040

Remarque : Des 210 millions de dollars ayant donné lieu à une annulation ou à une renonciation, 185 millions étaient attribuables au secteur d'activité des Services fiscaux, et le reste était en grande partie attribuable au secteur d'activité des Appels.

En 2000-2001, environ 60 000 clients ont présenté une demande d'annulation d'intérêts ou de pénalités; 36 040 de ces demandes ont été acceptées. Quelque 11 000 autres demandes de renonciation aux pénalités nous sont parvenues avant leur évaluation. On estime au total à 185 millions de dollars les sommes qui ont fait l'objet d'une annulation ou d'une renonciation (y compris les renonciations automatisées, dans certains cas) dans les bureaux des services fiscaux. Nous ne disposons pas d'un outil systémique d'examen à l'échelle nationale qui nous permettrait de surveiller et de confirmer les décisions. Toutefois, à des fins d'uniformité, nous fournissons à tous nos agents des outils et des lignes directrices qui leur servent de paramètres pour la prise de décisions, avec l'appui du comité sur l'équité en place dans la plupart des bureaux. Ces comités offrent aux contribuables un second examen, s'ils estiment que le pouvoir discrétionnaire n'a pas été exercé comme il se doit. Le secteur d'activité des Appels mettra en œuvre, en 2001-2002, un programme général de contrôle de la qualité pour tous les secteurs d'activité. Dans le cadre de cette mesure, les bureaux des services fiscaux examineront des moyens de mettre en place un processus de contrôle systématique permettant de confirmer l'uniformité des décisions prises par les bureaux locaux en ce qui concerne l'annulation des intérêts et des pénalités.

Décisions et interprétations – Une autre façon pour nous d'offrir un service juste, responsable et fiable, qui répond aux besoins des clients, est de fournir des décisions et des interprétations anticipées en matière d'impôt et de TPS/TVH. Celles-ci permettent aux clients de savoir à l'avance l'incidence de certaines mesures sur l'impôt sur le revenu ou la TPS/TVH qu'ils auront à payer. En 2000-2001, nous avons fourni 2 750 interprétations en matière d'impôt sur le revenu et répondu à 22 450 demandes de renseignements téléphoniques, dépassant ainsi nos cibles dans les deux secteurs. Nous avons fourni 303 décisions en matière d'impôt sur le revenu dans un délai moyen de moins de 60 jours. Pour les décisions en matière de TPS/TVH, nous avons répondu à 139 000 demandes de renseignements téléphoniques. Nous avons répondu à 53 % des demandes d'interprétation et de décision faites par écrit dans un délai de 45 jours, avec un taux d'exactitude de 92 %, et nous avons récemment établi une nouvelle norme de service dans ce domaine.



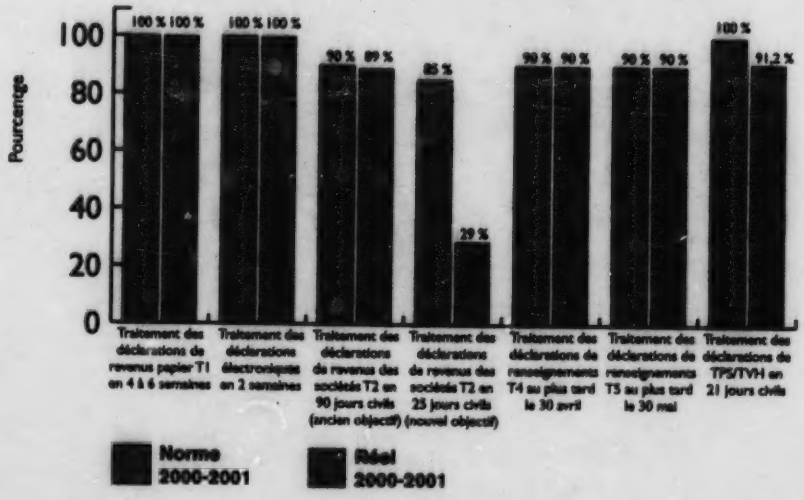
Conclusion

Nous estimons que notre traitement des déclarations de revenus des particuliers est précis, efficace et rapide. En ce qui concerne les déclarations de revenus des sociétés, notre rendement sur 12 mois s'est amélioré depuis que nous avons instauré un nouveau système de traitement, mais nous travaillons toujours à atteindre notre nouvel objectif de rapidité.

Faits saillants

Les contribuables sont en droit de s'attendre à un traitement précis, efficace et rapide de leurs déclarations. Nous avons respecté nos normes de rapidité pour toutes les principales déclarations de revenus, sauf les déclarations de revenus des sociétés et les déclarations de TPS/TVH. Nous avons augmenté le nombre d'options de production par voie électronique pour les particuliers et les sociétés, ce qui nous a permis de réduire les coûts de traitement et d'améliorer la précision.

Tableau 8 : Rapidité du traitement des déclarations selon les normes
Normes par rapport au réel en 2000-2001



Déclarations de revenus des particuliers – Pour mieux servir les contribuables canadiens, nous avons augmenté le nombre d'options de production. Il y a moins de 10 ans, tous les particuliers devaient produire leur déclaration de revenus sur papier. Aujourd'hui, presque tous les Canadiens ont la possibilité de produire une déclaration en utilisant l'une des trois différentes méthodes de production par voie électronique : fournisseur de services électroniques (TED), téléphone (IMPÔTEL) ou Internet (IMPÔTNET). Bien que le financement global pour les Services fiscaux ait augmenté en 2000-2001 pour passer à 1,75 milliard de dollars, une partie importante de ce budget (150 millions de dollars au cours des quatre dernières années seulement) a été consacrée à la prestation de services électroniques et à la restructuration de notre système de traitement des déclarations des sociétés pour qu'il puisse traiter les données transmises électroniquement. Les options électroniques sont de plus en plus populaires — en 2000-2001, 31,5 % de toutes les déclarations T1 ont été produites par voie électronique, contre 25,4 % en 1998-1999. Les méthodes de production par voie électronique permettent un traitement plus rapide, plus efficace et plus précis des déclarations. Le temps moyen de traitement des déclarations électroniques était de deux semaines en 2000-2001, ce qui est conforme à notre norme de service. Par contre, pour les déclarations papier, il était de quatre semaines, soit une semaine de moins que l'année précédente, ce qui est conforme à notre norme de service qui est de quatre à six semaines pour ces déclarations.

En plus d'un service plus rapide, les autres avantages de la production par voie électronique sont la réduction des coûts de traitement et l'amélioration de la précision des déclarations et du traitement. En particulier :

- des contrôles de validité en amont avertissent les déclarants par voie électronique d'erreurs possibles;
- les déclarations électroniques sont déjà informatisées, ce qui élimine la possibilité d'erreurs de saisie et réduit les coûts de traitement;
- les déclarations produites par voie électronique font économiser chaque année des kilomètres d'étagères, et permettent de réduire les coûts associés aux immeubles, à l'entretien et au personnel pour le transport et l'entreposage de millions de déclarations papier et l'accès à ces déclarations.

Le service IMPÔTNET a été offert aux Canadiens pour la première fois au cours de l'année d'imposition 2000. En 2000-2001, le nombre de contribuables qui ont choisi d'utiliser IMPÔTNET s'élevait à plus de 894 000, dépassant ainsi du tiers notre objectif de participation. Les opinions qui ont été exprimées sur ce service dans notre sondage auprès des utilisateurs étaient quasi unanimes — presque 100 % des répondants ont indiqué qu'ils utiliseraient à nouveau le service. Les clients qui ont recouru à IMPÔTNET ont suggéré plusieurs améliorations, que nous évaluerons pour la prochaine année de traitement. Compte tenu du taux de participation au programme au cours de 2000-2001, nous nous pencherons également sur la façon de dépasser notre objectif de participation au cours des années d'imposition à venir.

Par ailleurs, nous avons récemment mis à l'essai un programme appelé « IMPÔTNET pour les professionnels de l'impôt » pour la période de production de 2001. Toutefois, étant donné les limites du système, le taux de participation a été beaucoup plus bas que nous ne l'avions prévu au départ. Seules quelque 20 000 déclarations ont été produites à l'aide de cette méthode en 2000-2001. Nous élaborons actuellement des exigences fonctionnelles en vue d'instaurer des fonctions qui correspondent davantage aux préférences des professionnels de l'impôt.

La participation au programme de la TED a continué de croître au fil des années, mais la participation au programme IMPÔTEL a baissé d'environ 2,6 % entre 1999-2000 et 2000-2001. Voici quelques facteurs qui ont contribué à ce changement : d'anciens utilisateurs d'IMPÔTEL l'ont délaissé au profit du service IMPÔTNET; l'accès téléphonique à la ligne d'aide d'IMPÔTEL n'était pas conforme aux attentes; et une modification législative (paiements forfaitaires rétroactifs trimestriels) a empêché certains de nos clients habituels d'utiliser le service.

Nous essayons de traiter les déclarations le plus rapidement possible tout en maintenant un faible taux d'erreur. Pour 2000-2001, nous avons atteint notre objectif interne de traiter dans un délai de 28 jours 98 % de toutes les déclarations T1 produites à temps. Malgré la complexité de plus en plus élevée de la charge de travail, le taux d'erreur dans le traitement de ces déclarations demeure relativement peu élevé. Le programme d'évaluation de la qualité des T1 permet de mesurer les erreurs, au stade de l'établissement des cotisations initiales, dans un échantillon aléatoire de déclarations papier traitées. Environ 3,1 % de ces déclarations contenaient une erreur de traitement qui a influé sur le montant d'impôt pour 2000-2001, ce qui constitue une augmentation négligeable du point de vue statistique par rapport à l'année précédente.

Déclarations des sociétés – Notre nouveau système pour le traitement des déclarations de revenus des sociétés (CORTAX) a été mis en œuvre en octobre 2000. En raison de problèmes de transition non prévus, nous avons subi des retards importants dans le traitement des déclarations. Cela nous a empêchés de respecter notre nouvelle norme, soit de traiter dans un délai de 25 jours 85 % de toutes les déclarations de revenus des sociétés et de tous les redressements demandés par les contribuables, et dans un délai de 50 jours les 15 % restants. En fait, nous n'avons pu traiter au cours de la période d'octobre 2000 à mars 2001 que 29 % des déclarations dans un délai de 25 jours. Le tableau ci-dessous indique notre rendement.

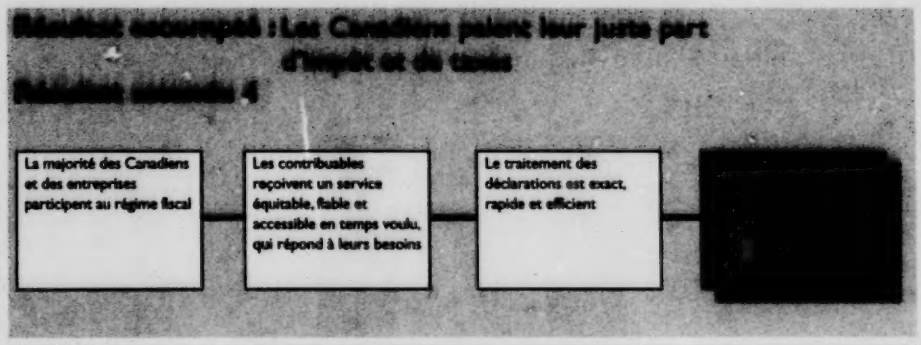
Traitement des déclarations de revenus par rapport aux normes

Nous accomplissons des progrès en ce qui concerne le règlement du problème du travail en retard, et nous apportons des changements systémiques qui amélioreront davantage l'efficacité du traitement.

90 % des déclarations traitées dans un délai de **90** jours	**80 %** des déclarations traitées dans un délai de **90** jours	**50 %** des déclarations traitées dans un délai de **90** jours	**89 %** des déclarations traitées dans un délai de **90** jours	**85 %** des déclarations traitées dans un délai de **25** jours *(15 % restants dans un délai de 50 jours)*

Le système CORTAX a grandement amélioré l'accès aux données par Statistique Canada, le ministère des Finances et les secteurs de programmes de l'ADRC. Il comprend une option de production électronique (TED des sociétés) qui a été élaborée en partenariat avec l'Alberta et l'Ontario pour appuyer la production de déclarations pour nos clients communs.

Pour les déclarations de TPS/TVH, nous n'avons pas atteint notre objectif de traiter 100 % des déclarations dans un délai de 21 jours. En effet, 91,2 % des déclarations ont été traitées, une légère baisse par rapport à l'année précédente, où 93,9 % des déclarations avaient été traitées. Nous travaillons à améliorer notre rendement dans ce secteur.



Conclusion :
Nous avons accompli des progrès dans le traitement des vieux comptes et dans la réduction des comptes clients par rapport aux recettes brutes, mais il faut accroître nos efforts pour atteindre les niveaux inférieurs obtenus au cours des années passées (près de 4 %).

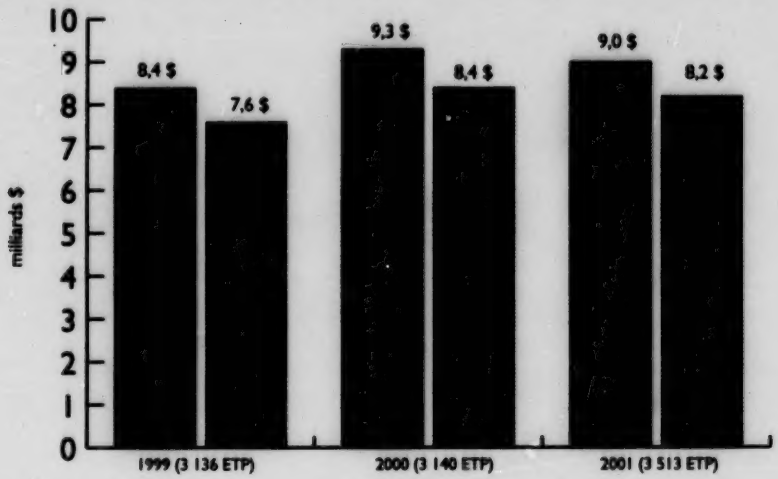
Faits saillants

Environ 17 % du budget des Services fiscaux (289 millions de dollars) est consacré au recouvrement des recettes.

Le rôle principal de notre programme des comptes clients est de veiller au paiement effectif des impôts établis qui ne sont pas contestés. En 2000-2001, notre inventaire total de comptes clients se chiffrait à 13,91 milliards de dollars (soit 4,69 % des recettes brutes), comparativement à 12,97 milliards (soit 4,72 %) l'année précédente. La réduction des comptes clients aux niveaux des années antérieures (près de 4 % des recettes brutes) s'est révélée un défi difficile à relever pour l'ADRC. Nous allons revoir et réévaluer l'objectif de 4 %, qui remonte à 1995, pour qu'il demeure pertinent. Le cas échéant, d'autres indicateurs de rendement seront élaborés aux fins d'une évaluation plus précise des résultats en ce qui concerne les comptes clients.

En 2000-2001, malgré l'affectation de 414 équivalents temps plein (ETP) supplémentaires, nous n'avons pu traiter les comptes de recouvrement (production) au même rythme que nous recevions de nouveaux comptes (arrivages). Cette situation s'est produite même si les arrivages étaient moins nombreux que l'année précédente. En outre, en raison surtout des retards dans le traitement des déclarations T2, nous n'avons pu recouvrer que 91,6 % des sommes additionnelles dues (ou 687 des 750 millions de dollars attendus) avec les ETP supplémentaires. D'ordinaire, les mesures de recouvrement pour les nouveaux arrivages de déclarations T2 font recouvrer des sommes importantes.

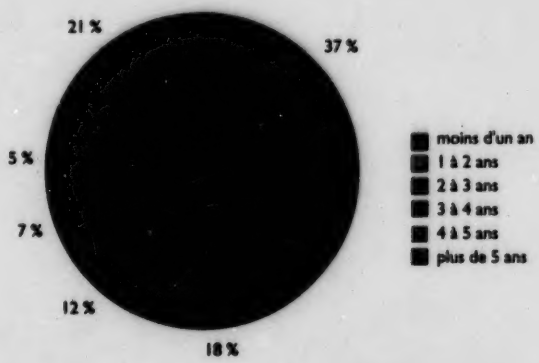
Tableau 9 : Activités de recouvrement – Arrivages et production



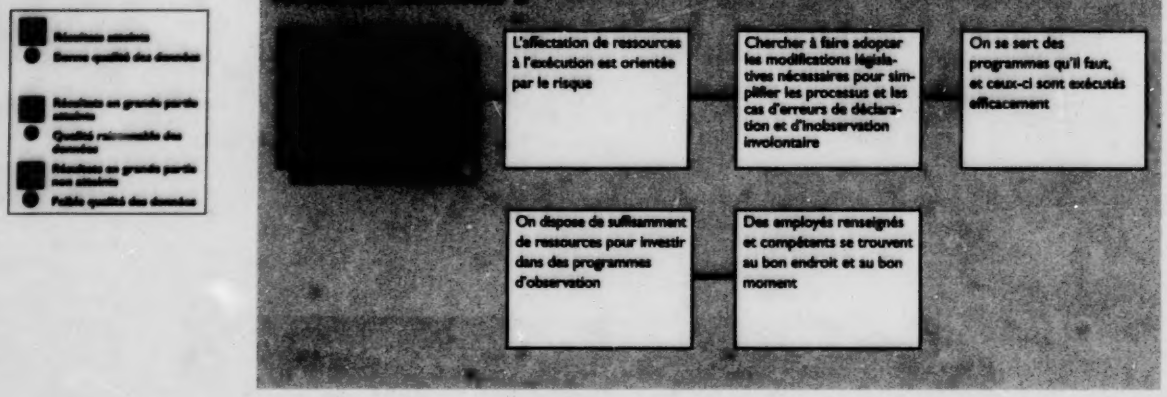
Compte tenu de la diminution des arrivages et des ETP supplémentaires, nous avons consacré une plus grande partie de nos activités de recouvrement aux comptes les plus anciens et les plus complexes, qui demandent plus de temps, et pour lesquels les recouvrements sont plus difficiles à effectuer. Par conséquent, ce qu'il en coûte à l'ADRC pour recouvrer 1 000 $ en comptes clients est passé de 15 $ en 1999-2000 à 18 $ en 2000-2001.

Malgré l'intensification des activités de recouvrement en 2000-2001, l'ancienneté des comptes clients en inventaire à recouvrer dans les bureaux des services fiscaux continue de poser problème. Comme l'indique le tableau 10, au 31 mars 2001, 37 % de notre inventaire remontait à moins d'un an, 18 % entre un et deux ans, 12 % entre 2 et 3 ans et 21 % à plus de cinq ans. Au cours de la dernière année, nous avons consacré davantage d'énergie à cette dernière catégorie. Si l'on compare d'une année à l'autre, le pourcentage des créances irrécouvrables radiées était de 10,6 % (1,48 milliard de dollars) en 2000-2001, et de 7,5 % (980 millions de dollars) en 1999-2000.

Tableau 10 : Inventaire des comptes clients par ancienneté



L'ensemble des recouvrements représentait 2,7 % des recettes brutes en mars 2001, comparativement à 3,1 % l'année précédente. Nous élaborons actuellement une stratégie globale en vue de réduire plus efficacement le nombre de comptes clients. À l'aide de processus technologiques de plus en plus automatisés, nous recouvrons les nouvelles créances plus rapidement, ce qui nous aide à réduire les risques liés au recouvrement des créances dans des comptes plus anciens.



Conclusion

Nous croyons avoir franchi des étapes importantes au cours des dernières années pour ce qui est de mesurer et de comprendre l'inobservation, et ce, malgré la nécessité de consacrer une grande partie des ressources aux charges de travail obligatoires. Cependant, il nous manque toujours des connaissances dans des secteurs importants. Des initiatives, comme notre nouveau Programme de vérifications aléatoires pour les déclarations des sociétés, commencent à combler certaines de ces lacunes.

Faits saillants

La tâche qui consiste à mesurer l'inobservation des lois fiscales et à en comprendre les causes sous-jacentes est à la fois extrêmement difficile et très importante pour les administrations fiscales du monde entier.

Pour en savoir plus long sur les comportements d'observation, nous analysons de nombreuses sources d'information. Les programmes de validation et de vérification aléatoires indiquent le niveau d'inobservation pour des points de fiscalité ou des industries en particulier. Dans le cadre du programme de revue du traitement pour les déclarations de revenus des particuliers, nous vérifions des échantillons aléatoires de déclarations dans lesquelles divers crédits et déductions sont demandés. Nos échantillons ne sont pas suffisants pour nous indiquer de façon fiable dans quelle mesure ces montants sont gonflés par rapport à l'ensemble des déclarations. Cependant, nous pouvons faire une estimation fiable des taux d'inobservation. Le taux global d'inobservation pour les éléments vérifiés était de 7,2 % en 1999-2000. Ce taux est resté relativement inchangé au cours des dernières années, ce qui indique que notre programme arrive à contenir l'inobservation suffisamment pour qu'elle reste à des niveaux relativement bas.

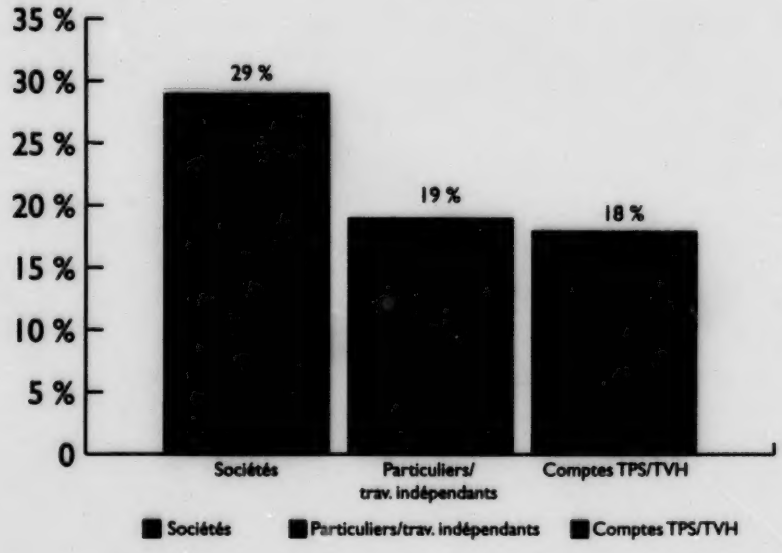
Cependant, certains éléments de revenus et de déductions dans les déclarations des particuliers dénotent une tendance marquée. Par exemple, selon notre échantillonnage, le taux de redressement lié aux demandes de déductions pour les résidents de régions éloignées a augmenté au cours des dernières années. Pour renverser cette tendance, nous avons fait passer le nombre d'examens de demandes de

cette déduction d'environ 12 000 en 2000, à près de 19 000 en 2001, et nous avons pris des mesures pour cibler plus efficacement les demandes non fondées. En plus de modifier nos taux de validation en fonction des tendances observées, nous communiquons avec les clients en vue de réduire le nombre de demandes abusives.

Nous fournissons régulièrement des listes des erreurs courantes à notre Direction des services à la clientèle et à l'association des agents TED pour les informer des points problématiques. Nous essayons aussi de voir si nous pouvons réduire le taux d'erreur en améliorant nos formulaires et nos guides d'impôt.

Le Programme de vérifications aléatoires (impôt sur le revenu et TPS/TVH) mesure l'observation dans des secteurs de l'industrie et des groupes de la population en particulier. En 2000-2001, la deuxième année du programme, nous avons mis l'accent sur la mesure des taux d'inobservation parmi les déclarants de la TPS/TVH et les sociétés. La vérification de comptes sélectionnés de façon aléatoire nous permet de produire des mesures statistiquement valides des taux d'inobservation dans la population dont nous avons tiré un échantillon. Nous prendrons ces taux comme points de départ pour évaluer les tendances d'observation au fil du temps. De plus, le programme aide déjà à mesurer l'efficacité des systèmes nationaux d'évaluation des risques, et à mieux comprendre les principaux enjeux que pose l'inobservation.

Pour évaluer le risque global d'inobservation dans un secteur donné de la fiscalité et les risques propres à des points de fiscalité particuliers, l'ADRC a mis au point un système national d'évaluation des risques. Ce système intègre des données utiles pour déceler l'inobservation au moyen d'une base de connaissances découlant de l'expérience de spécialistes en vérification d'un bout à l'autre du Canada. Même si le système ne tient pas compte de tous les problèmes d'observation, le tableau qui suit donne une estimation générale du pourcentage des comptes clients qui présentent un risque important d'inobservation.



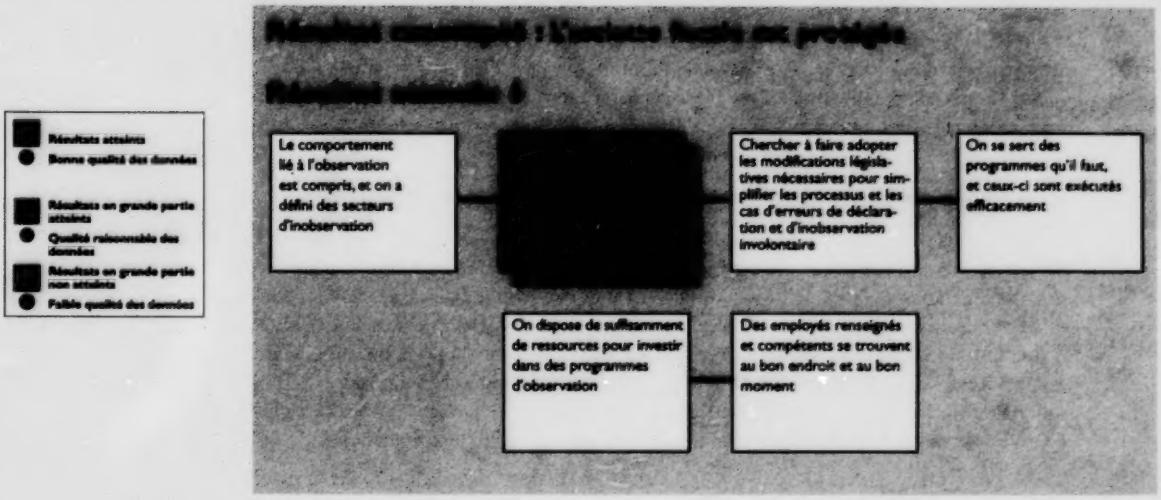
Nous menons aussi des sondages en vue de mieux comprendre les comportements d'observation des lois et des règlements. Un récent sondage de référence a révélé ce qui suit :

- 71 % des répondants sont d'accord pour dire que, si certains contribuables ne paient pas leur juste part d'impôt, le reste des contribuables doivent payer davantage;
- deux répondants sur trois croient que, pour décourager l'inobservation, l'ADRC devrait avoir recours davantage aux vérifications et aux pénalités;
- deux répondants sur trois croient qu'il est probable que les personnes qui ne paient pas leur juste part d'impôt se fassent prendre;
- au moins 61 % des répondants croient que, dans l'ensemble, l'ADRC fait un bon travail.

Ces données nous donnent un point de référence pour mesurer les résultats des sondages futurs, ce qui nous permettra d'évaluer dans quelle mesure nous réglons efficacement les problèmes d'observation.

Dans le cas des très grandes sociétés, l'ADRC maintient une présence de vérification constante, ce qui constitue une source d'information sur les tendances d'observation dans ce secteur de la population des entreprises.

Une équipe de spécialistes en vérification de l'ADRC travaillant dans diverses parties du Canada a été formée récemment en vue d'améliorer notre capacité d'évaluer les risques d'observation liés aux sociétés. L'équipe, qui a relevé 30 questions clés relatives à l'inobservation dans les entreprises, participe à l'élaboration de critères pour que les cas soient sélectionnés en fonction de ces questions, et que des mesures d'exécution correctives soient prises en conséquence. Nous travaillons aussi en étroite collaboration avec des associations industrielles et participons à des comités consultatifs en vue d'améliorer notre compréhension mutuelle des questions d'observation dans des industries données. Par exemple, en 2000-2001, notre spécialiste en services de santé a travaillé avec l'Association canadienne des soins de santé pour élaborer un cadre permettant de relever, de comprendre et de régler les problèmes d'observation liés à la fiscalité dans le secteur de la santé.



Conclusion

Nous croyons que nos systèmes d'évaluation des risques sont généralement efficaces pour ce qui est de déceler les déclarations les plus à risque en vue des activités de validation et d'exécution. Cependant, nous devons continuer de nous améliorer pour que nos ressources d'observation soient distribuées efficacement dans les divers secteurs de programme. Comme il est expliqué ci-dessous, nous élaborons actuellement une infrastructure visant à améliorer les procédures de gestion des risques d'une façon intégrée.

Faits saillants

L'ADRC concentre la plus grande partie de ses activités de revue et d'exécution sur les secteurs les plus à risque. Cette stratégie assure un régime fiscal plus équitable, permet de recouvrer des recettes plus importantes et allège le fardeau des contribuables honnêtes.

Programme de rapprochement T1 – Dans le cadre ce programme, nous comparons les montants indiqués pour un ensemble d'éléments de revenus et de déductions dans les déclarations de revenus des particuliers aux montants indiqués sur les feuillets de renseignements fournis par des tiers. Lorsque nous découvrons des écarts considérables, nous examinons la déclaration et prenons les mesures correctives nécessaires. Cette pratique encourage l'observation de deux façons. D'une part, les feuillets de renseignements que les contribuables reçoivent aident à préciser les montants qui doivent être indiqués dans les déclarations. D'autre part, les contribuables qui pourraient être tentés de ne pas observer la loi voient que les montants qu'ils indiquent dans leur déclaration feront l'objet d'un rapprochement avec les montants indiqués sur les feuillets de renseignements, ce qui les dissuade de déclarer intentionnellement des montants inexacts.

Par conséquent, les taux d'observation ont tendance à être élevés pour les éléments de revenus et de déductions qui sont visés par le programme de rapprochement T1. Par exemple, en 2000-2001, environ 2 % des clients ont demandé que des redressements soient faits aux salaires et traitements qu'ils

avaient déclarés. Lorsque les contribuables font des erreurs dans leur déclaration, le programme nous permet de cibler efficacement leur déclaration pour examen. En 2000-2001, nous avons revu 1,4 million de déclarations qui semblaient comporter des écarts donnant lieu à un montant d'impôt trop bas, ce qui nous a permis de recouvrer 378 millions de dollars en cotisations d'impôt supplémentaires. De plus, la composante du programme de rapprochement qui porte sur les redressements avantageux pour le client a permis de corriger dans 258 000 déclarations des montants d'impôt payés en trop pour une valeur de 56,2 millions de dollars.

Programmes de validation – Le programme de rapprochement T1 ne vise pas beaucoup d'éléments de crédit et de déduction dans une déclaration. Pour vérifier que ces autres éléments sont déclarés comme il se doit, nous avons deux grands programmes en place, soit le programme de revue du traitement et le programme de validité de confiance. Nous sélectionnons d'abord, pour validation, des échantillons de déclarations dans lesquelles sont demandés un ou plusieurs éléments de crédit ou de déduction. Après la première étape du traitement, le programme de revue du traitement cible pour examen les déclarations qui risquent de nécessiter un redressement. Dans le cadre du programme de validité de confiance, un examen initial est effectué pour les déclarations qui sont les plus susceptibles de nécessiter des redressements considérables des crédits et déductions demandés.

Nous nous servons des résultats de l'échantillonnage aléatoire que nous faisons dans le cadre du programme de revue du traitement pour élaborer des critères de sélection pour le programme de validité de confiance et pour l'échantillonnage en fonction de l'observation que nous faisons dans le cadre du programme de revue du traitement. Si l'on compare les résultats obtenus en 1999-2000 pour le programme de validité de confiance et pour l'échantillonnage en fonction de l'observation avec les résultats obtenus pour l'échantillonnage aléatoire, il semble que nos critères de ciblage sont généralement efficaces. Pour l'ensemble des éléments de crédit et de déduction assujettis à des examens aléatoires ou à des examens ciblés, le taux de redressement pour les examens ciblés était presque deux fois plus élevé que pour les examens aléatoires (19 % par rapport à 10 %). De plus, le redressement moyen pour les examens ciblés était de 126 $, comparativement à 38 $ pour les examens aléatoires.

Les résultats présentés dans le tableau 11 indiquent que le redressement moyen pour les examens effectués dans le cadre du programme de validité de confiance était de 248,00 $ en 1999-2000, comparativement à 126,07 $, pour le programme de revue du traitement. Nous pouvons donc supposer que, de façon générale, nos critères pour sélectionner les déclarations les plus à risque ou les plus suspectes à partir d'un examen initial sont efficaces. Dans l'ensemble, le programme de revue du traitement a généré 103,5 millions de dollars en cotisations d'impôt supplémentaires, et le programme de validité de confiance a généré 74,1 millions de dollars.

Tableau 11 : Moyenne et total des redressements pour les programmes de validité de confiance et de revue du traitement (1999-2000)

	Programme de validité de confiance	Programme de revue du traitement
Redressement moyen par examen	248,00 $	126,07 $
Total des redressements	74,1 millions de dollars	103,5 millions de dollars

avaient déclarés. Lorsque les contribuables font des erreurs dans leur déclaration, le programme nous permet de cibler efficacement leur déclaration pour examen. En 2000-2001, nous avons revu 1,4 million de déclarations qui semblaient comporter des écarts donnant lieu à un montant d'impôt trop bas, ce qui nous a permis de recouvrer 378 millions de dollars en cotisations d'impôt supplémentaires. De plus, la composante du programme de rapprochement qui porte sur les redressements avantageux pour le client a permis de corriger dans 258 000 déclarations des montants d'impôt payés en trop pour une valeur de 56,2 millions de dollars.

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Tableau 11 : Moyenne et total des redressements pour les programmes de validité de confiance et de revue du traitement (1999-2000)

Redressement moyen par examen	248,00 $	126,07 $

Le financement de nos programmes de validation n'a pas suivi le rythme de croissance de la population des déclarants. Aussi, l'expansion des modes de production par voie électronique a donné lieu à une augmentation des coûts d'échantillonnage et de validation dans le cadre de notre programme de revue du traitement, et, par conséquent, à une réduction des activités de contrôle de l'observation. Au départ, nous avions l'intention d'effectuer environ 815 000 examens dans le cadre de ce programme en 2000-2001. Cependant, compte tenu des pressions budgétaires, nous avons effectué seulement 745 000 validations, soit environ 9 % de moins que l'an dernier. Néanmoins, le redressement moyen découlant de ces examens est passé de 119,60 $ en 1998-1999 à 126,07 $ en 2000-2001. Ces statistiques semblent indiquer qu'un plus grand nombre d'examens permettrait de recouvrer des recettes importantes. Des estimations préliminaires de l'ADRC indiquent que l'investissement d'un million de dollars supplémentaire dans les ressources pour nos programmes de validation permettrait d'établir des cotisations d'impôt supplémentaires pour environ 12,8 millions de dollars.

Vérifications – Nous menons des vérifications pour régler les cas d'inobservation fiscale les plus graves et pour dissuader les contribuables de se soustraire à leurs obligations fiscales. Nos programmes de vérification sont soutenus par des systèmes informatisés d'évaluation des risques qui cernent et évaluent les risques d'inobservation que présentent tous les particuliers, les sociétés et les comptes de TPS/TVH. Ces systèmes nous permettent de sélectionner convenablement les dossiers qui composeront la charge de travail de vérification en fonction des risques qui leur sont associés. Ils utilisent un large assortiment de renseignements permettant de tirer des conclusions sur l'inobservation. Ce genre de renseignement nous est particulièrement utile pour détecter les activités clandestines. Voici des exemples de ces types de renseignements : états financiers, liens entre les sociétés et leurs actionnaires, feuillets de renseignements émis par des tiers, antécédents en matière de déclaration et revenus dans le voisinage.

Nous utilisons aussi des méthodes statistiques pour évaluer les risques associés aux recettes, particulièrement pour repérer les cas d'inobservation grave. Nous déterminons les risques en comparant les caractéristiques d'un dossier à celles de dossiers présentant un niveau d'inobservation très élevé. Même si nous essayons de maintenir un taux minimum de vérification de tous les types de déclaration, nous examinons de très près les déclarations à risque élevé lorsque nous sélectionnons les dossiers qui composeront la charge de travail de vérification. Le taux de vérification de ces déclarations est beaucoup plus élevé que celui des autres déclarations.

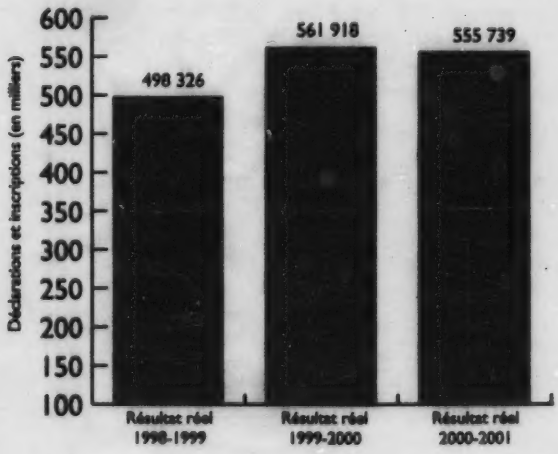
Une analyse préliminaire des résultats du programme de vérifications aléatoires en 2000-2001 a confirmé que, pour les particuliers travaillant dans le secteur des services aux entreprises, notre système d'évaluation des risques réussit généralement à cibler les contribuables qui n'ont pas observé la loi. En particulier, les vérifications aléatoires réalisées dans le cadre du programme ont démontré que les déclarations des contribuables considérés comme étant à risque élevé sont plus susceptibles de faire l'objet de redressements significatifs que celles des contribuables considérés comme étant à moindre risque, et que ces redressements sont généralement plus importants.

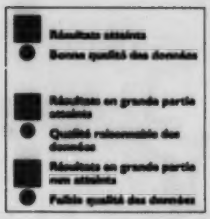
L'ADRC a fait beaucoup de progrès dans l'évaluation des risques liés à l'observation. Cependant, nous avons un défi de taille, soit d'obtenir un consensus sur la meilleure façon de gérer les risques à l'échelle nationale. Par conséquent, nous élaborons une infrastructure qui permettra aux gestionnaires de programme d'axer les mesures qu'ils prennent pour favoriser l'observation sur les secteurs à risque élevé et d'adopter des pratiques exemplaires pour accroître la portée des mesures liées à l'observation.

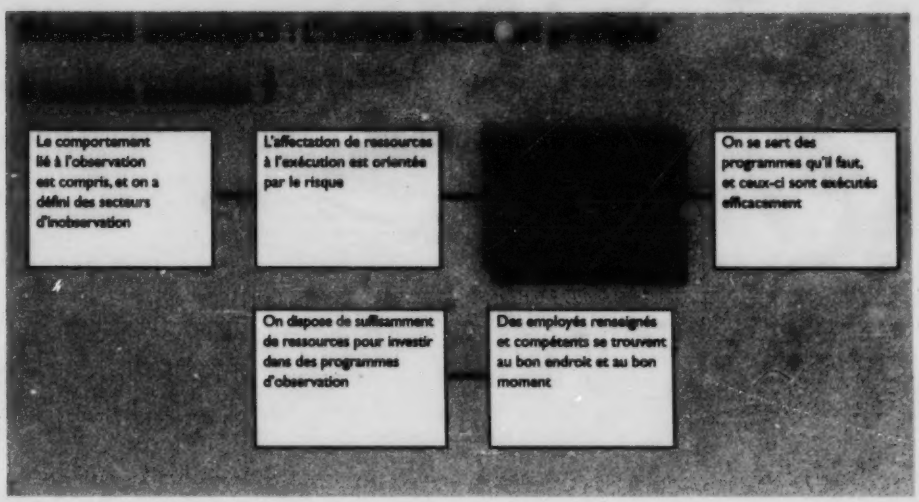
Le système intégré de mesure et d'évaluation de l'observation (COMPASS) nous permet d'analyser les risques liés à l'observation en fonction du secteur d'activité, de la zone géographique et d'autres facteurs statistiques ou démographiques. En éprouvant et en validant des hypothèses sur l'inobservation, le COMPASS nous aide à repérer et à comprendre l'inobservation et à affecter nos ressources limitées aux secteurs et aux dossiers qui présentent le plus grand risque. L'an dernier, la deuxième version du COMPASS, qui renferme des données d'observation sur les 22 millions de déclarants du Canada, a été mise à l'essai dans 12 bureaux des services fiscaux de tout le pays et par des employés des régions et de l'Administration centrale. L'essai visait principalement à évaluer la capacité du système de traiter d'importants volumes dans des délais satisfaisants. Les utilisateurs ont fourni des commentaires positifs sur la fonctionnalité du système, et chacun des bureaux des services fiscaux souhaite qu'il soit pleinement mis en œuvre à l'échelle du pays, ce qui devrait devrait être fait en 2001-2002. Cette troisième version du COMPASS comprendra des données d'observation sur les 2,5 millions de comptes de TPS/TVH.

Mesures d'exécution en matière de production – L'ADRC utilise diverses sources de données pour découvrir les non-déclarants et les non-inscrits à la TPS. Cette année, il y a eu une étude sur les non-déclarants repérés par les systèmes de l'ADRC, mais n'ayant pas fait l'objet de mesures d'exécution dans le cadre du programme visant les non-déclarants. Les résultats de cette étude nous servent à établir un profil plus exact des non-déclarants, que nous pourrons intégrer à un modèle d'évaluation des risques rattachés à la non-déclaration. Le tableau 12 donne un aperçu des résultats que nous avons obtenus récemment dans le repérage des non-déclarants et des non-inscrits. Pour chacune des deux dernières années, nous avons reçu presque 550 000 déclarations de non-déclarants et de non-inscrits, comparativement à près de 500 000 en 1998-1999. Cette amélioration s'est produite sans ressources additionnelles.

Tableau 12 : Non-déclarants et non-inscrits – Nombre de déclarations et inscriptions







Conclusion

Nous pensons avoir adopté une attitude proactive par rapport aux modifications législatives requises pour simplifier les formalités et réduire le nombre des erreurs.

Faits saillants

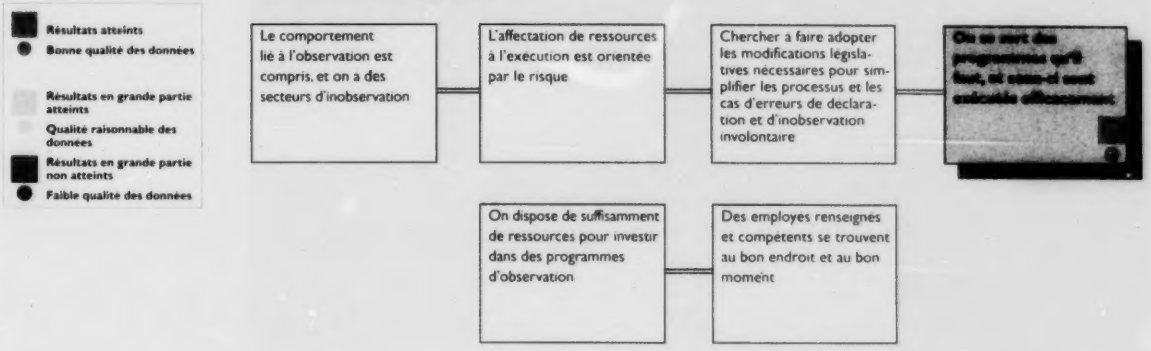
Nous exerçons notre mandat dans un cadre législatif complexe, en appliquant un grand nombre de lois et règlements pour le compte du Parlement et pour celui des assemblées législatives des territoires et des provinces. Parmi les lois fédérales que nous administrons, il y a la *Loi de l'impôt sur le revenu*, la *Loi sur l'accise*, la *Loi sur la taxe d'accise*, la *Loi sur les douanes* et le *Tarif des douanes*. Nous travaillons de concert avec les ministères de la Justice et des Finances pour assurer l'existence d'un pouvoir législatif qui permet de réaliser les objectifs du Parlement et nous permet par ailleurs de promouvoir l'observation volontaire de ces lois. Ce travail exige une évaluation permanente de l'efficacité de notre cadre législatif.

Là où des améliorations au cadre législatif s'imposent, les Services fiscaux formulent des recommandations en ce sens, qui, pour la majorité, sont soumises au ministère des Finances. En 2000-2001, ce ministère a annoncé des changements concernant plusieurs questions que nous avions soulevées, notamment celle des groupes anti-fisc. Conséquemment, il est désormais considéré comme une infraction de harceler les agents de l'ADRC, ou encore d'empêcher ou de ralentir l'exécution de leurs fonctions. En outre, nous avons recensé les arrangements relatifs aux faibles devises, par lesquels de grandes entreprises cherchent à obtenir des avantages (la compensation d'une dépense à taux d'intérêt supérieur à la normale par un profit sur change au moment du remboursement du principal) en contractant un emprunt en une devise faible, alors que leurs activités ne nécessitent pas l'utilisation d'une telle devise. Le projet de loi C-22, qui a reçu la sanction royale le 14 juin 2001, renferme des dispositions précises visant à contrer de tels arrangements.

Nous réévaluons continuellement le champ d'application de nos politiques et de nos pratiques afin de nous assurer que nous répondons aux tendances et aux enjeux nouveaux. Le Comité de la politique et des relations internationales de l'ADRC revoit les lignes directrices avant leur mise en vigueur. Il arrive aussi que des groupes clients soient appelés à valider l'orientation de certaines politiques. En 2000-2001, nous avons mis en œuvre d'importantes politiques, nouvelles ou améliorées, dans sept domaines clés.

Résultat escompté : L'assiette fiscale est protégée

Résultat attendu 8



Conclusion

Nous sommes d'avis que nous avons la variété de programmes nécessaires pour protéger l'assiette fiscale et pour encourager les contribuables à profiter des principaux crédits d'impôt, comme le crédit d'impôt pour la recherche scientifique et le développement expérimental.

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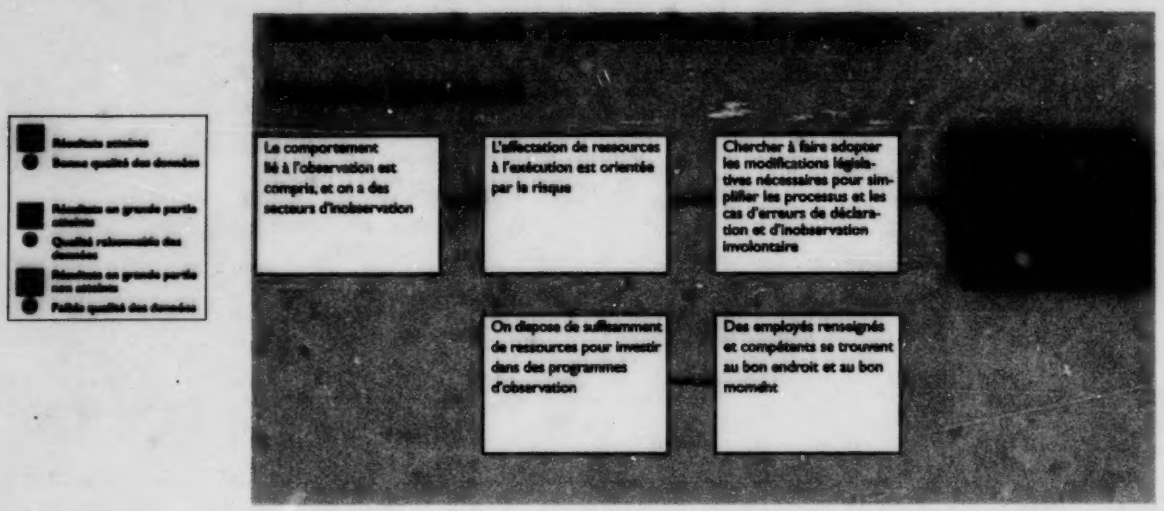
Pour bien gérer le continuum de l'observation des lois et des règlements, nous devons avoir divers programmes adaptés aux besoins de nos différents groupes clients. Pour régler les problèmes fondamentaux, il faut que ces programmes reposent sur une bonne compréhension des questions d'observation rattachées à certains groupes. Suivant la nature des questions, ces programmes liés à l'observation peuvent viser la sensibilisation, les services, l'examen, l'exécution ou une combinaison de ces éléments. Cinq principaux programmes liés à l'observation répondent aux besoins de nos divers groupes clients.

1. Protocoles de vérification pour les grandes sociétés

Les questions d'observation qui touchent les grandes sociétés sont souvent très techniques et complexes. Généralement, ces sociétés ont des recettes brutes de plus de 250 millions de dollars, sont formées de sociétés contrôlées et de sociétés étrangères affiliées et effectuent des opérations qui requièrent une interprétation extrêmement complexe de la loi. Vu la complexité, la nature technique et l'importance des risques liés à l'observation que présente ce groupe client, notre objectif est de vérifier les grandes sociétés selon un cycle de vérification de deux ans. Chaque grande société est soumise à une évaluation approfondie des risques. Le tableau ci-dessous présente les résultats de cette évaluation.

Résultats des vérifications des grandes sociétés		
Nombre de grandes entreprises soumises à une vérification	Pourcentage de grandes entreprises soumises à une vérification	Incidence fiscale totale
1 191	54 %	1,6 milliard de dollars



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I. Protocoles de vérification pour les grandes sociétés

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Nombre de grandes entreprises soumises à une vérification	Pourcentage de grandes entreprises soumises à une vérification	Incidence fiscale totale

Pour répondre au besoin de certitude des grandes sociétés quant à leur position financière, des protocoles de vérification ont été établis. Ces protocoles constituent un cadre fixé par entente mutuelle entre la société et l'ADRC pour encourager l'observation. L'ADRC et la société établissent des lignes directrices relatives au processus de vérification pour favoriser la coopération, la transparence et la flexibilité. Actuellement, 180 dossiers importants sont visés par un protocole, comparativement à 145 en 1999-2000, ce qui représente une augmentation de 25 %. Un sondage mené au printemps 2000 a confirmé l'utilité des protocoles de vérification et fait ressortir quelques améliorations possibles. Le défi sera de renouveler les protocoles existants quand ils expireront et d'établir de nouveaux protocoles. L'ADRC a aussi répondu aux besoins des grandes sociétés en commençant à réaliser des vérifications en temps réel. Ces vérifications sont effectuées quand l'entreprise a fait de nombreuses opérations influant sur l'impôt à payer et qu'elle cherche à obtenir des certitudes avant d'établir sa déclaration de revenus.

II. Initiatives en matière d'observation fiscale au niveau international

Comme le commerce extérieur prend de plus en plus d'importance, il faut surveiller davantage le niveau d'observation fiscale au niveau international. Pour ce faire, nous élaborons une approche globale pour gérer les questions liées à l'observation au niveau international. Voici certains des principaux éléments de cette approche :

- sensibilisation des résidents et des non-résidents à leurs obligations en matière de déclaration d'opérations internationales;
- meilleure évaluation des risques fondée sur une analyse des principaux facteurs de risque et soutenue par une base de données sur les investissements et les opérations à l'étranger;
- activités d'exécution axées davantage sur les secteurs à risque élevé et procédures d'exécution améliorées;
- modification des lois et des politiques pour améliorer le processus administratif et promouvoir l'observation;
- multiplication des partenariats avec les gouvernements du pays et de l'étranger pour échanger des renseignements et des pratiques exemplaires dans le but de régler les questions liées à l'observation fiscale au niveau international.

En 2000-2001, l'ADRC a fait des progrès dans le règlement de préoccupations de longue date quant à l'établissement des prix de transfert. Nous avons diffusé une circulaire d'information sur l'établissement des prix de transfert à l'automne 2000. En outre, nous avons instauré un programme d'aide en matière de prix de transfert dans certains bureaux et fait la promotion du programme d'arrangement préalable en matière de prix de transfert (APP). Dans le cadre de ce programme, l'ADRC fournit une confirmation préalable de la méthode d'établissement des prix de transfert à utiliser pour les opérations entre une société et une société étrangère affiliée ayant entre elles un lien de dépendance. Ainsi, les sociétés peuvent déterminer l'incidence fiscale de ces opérations avec plus de certitude.

Pour être mieux en mesure de cerner les risques rattachés à l'établissement des prix de transfert, nous avons accru nos échanges de renseignements avec d'autres pays et inclus dans nos systèmes d'évaluation des risques des renseignements sur les exigences en matière de déclaration d'opérations conclues à l'étranger. De plus, nous continuons d'accomplir diverses tâches pour nous occuper des secteurs à risque élevé dans le domaine de l'impôt international, notamment en :

- analysant des risques et des questions propres au secteur pour inclusion dans nos systèmes d'évaluation des risques;
- collaborant avec les bureaux des services fiscaux pour améliorer la portée des vérifications de questions d'impôt au niveau international à risque élevé;
- menant des vérifications spéciales dans des secteurs à risque élevé;
- participant à des examens de l'assurance de la qualité pour assurer l'application appropriée et uniforme des politiques et des lois.

III. Améliorations apportées aux programmes de détection des fraudes et de poursuite

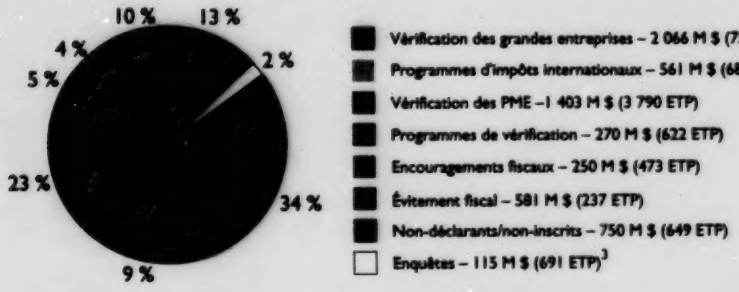
L'initiative de l'ADRC visant l'économie clandestine propose une méthode équilibrée d'aborder les problèmes liés à l'observation de la loi dans l'ensemble des petites entreprises. En 2000-2001, dans le cadre de cette initiative, nous avons porté une attention particulière aux secteurs de la construction et des services d'hébergement. À partir des résultats d'une étude réalisée en 1999, nous avons donc élaboré des activités de marketing visant à dissuader les consommateurs de se livrer à des activités clandestines dans le secteur de la rénovation domiciliaire. En 2000-2001, nous avons resserré notre partenariat avec l'Association canadienne des constructeurs d'habitations, pour offrir aux consommateurs, dans 62 collectivités, un séminaire sur les risques liés à l'économie clandestine intitulé « Par écrit S.V.P.! »

Il y a un autre domaine où, en 2000-2001, l'inobservation a fortement retenu l'attention. Il s'agit de la vente de véhicules et de produits du tabac que l'on fait transiter par les réserves des Premières Nations dans le but d'éluder le paiement des taxes qui seraient exigibles si ces marchandises étaient vendues sur les marchés officiels. Durant ce même exercice, nos vérificateurs ont effectué en ce domaine 147 vérifications relatives à la TPS, qui ont donné lieu à l'établissement de cotisations d'une valeur totale de 23,9 millions de dollars.

L'ADRC fait enquête sur les cas d'inobservation intentionnelle et, le cas échéant, intente des poursuites. En 2000-2001, nous avons effectivement intensifié notre lutte contre la fraude. Nous avons mis en œuvre notre programme touchant la TPS/TVH qui vise à repérer les demandes exagérées ou frauduleuses de remboursement ou de crédits relatives à cette taxe et à intercepter ces avantages avant qu'ils soient accordés. Nous avons mis sur pied une équipe de détection de la fraude pour nous attaquer au problème. Au total, 312 dossiers d'enquêtes touchant les droits de douane et les taxes ont été renvoyés au ministère de la Justice qui, de son côté, a intenté des poursuites contre 404 personnes lorsqu'il existait une preuve suffisante du bien-fondé de la mise en accusation. Cela représente une augmentation importante par rapport aux 213 et 185 dossiers de fraude soumis respectivement à ce ministère en 1998-1999 et en 1999-2000.

Efficacité des programmes d'examen et d'exécution – Les programmes d'observation que nous exécutons contribuent au maintien de l'intégrité de notre régime fiscal. L'un de nos indicateurs de rendement est constitué des recettes découlant des programmes d'observation, qui ont atteint le niveau prévu sur le plan financier pour 2000-2001. Le tableau 13 donne un aperçu des entrées financières globales enregistrées par les plus importants de ces programmes. Le nombre des dossiers vérifiés et celui des ETP connexes, toujours en 2000-2001, correspondent à peu près à ceux des deux années précédentes. Les répercussions financières de nos programmes de vérification se sont chiffrées au total à 6 milliards de dollars en 2000 2001. Cela représente une forte hausse par rapport aux 5,5 milliards de dollars recouvrés en 1998-1999, mais une somme considérablement plus faible que celle de 1999-2000, qui s'élevait à 6,8 milliards de dollars. L'incidence fiscale totale anormalement élevée de ce dernier exercice est attribuable à un petit nombre de dossiers de vérification mettant en jeu non seulement de très fortes sommes mais aussi de grandes sociétés de même que des contribuables non résidents.

Tableau 13 : Programmes d'observation – Montant réel d'impôt fédéral et d'impôts provinciaux recouvrés en 2000-2001 Incidence fiscale totale de 6 milliards de dollars[1]



[1] L'incidence fiscale totale tient compte de l'impôt fédéral et de l'impôt des provinces (provinces participantes seulement), des remboursements d'impôt fédéral compensés ou réduits, des intérêts et des pénalités ainsi que de la valeur actualisée des impôts futurs anticipés. Le coût de l'aide à la vérification des opérations internationales faisant partie d'autres programmes d'observation s'élève à 601 millions de dollars. Quant aux programmes d'impôt internationaux, ils ont donné lieu, en 2000-2001, à l'établissement de cotisations de protection d'une valeur totale de 328 millions de dollars, somme non prise en compte dans l'incidence fiscale totale.

[2] Les équivalents temps plein (ETP) représentent les ressources opérationnelles directement associées aux activités de programme mais excluent celles qui sont affectées aux programmes de soutien, par exemple les services d'évaluation.

[3] Sont inclus les ressources et les résultats des enquêtes des douanes.

IV. Sélection pour la vérification approfondie des organismes de bienfaisance

Afin d'accroître notre capacité d'intervention en matière d'application de la loi, nous avons instauré des techniques améliorées de sélection des dossiers. Nous pouvons ainsi restreindre l'étendue des vérifications et, par la même occasion, augmenter le nombre des points de vérification soulevés. En 2000-2001, l'ADRC a effectué effectué 536 vérifications (comparativement à 395 en 1999-2000). Nous avons en outre, pour diverses raisons, révoqué l'enregistrement de 61 organismes de bienfaisance. Nous avons scruté plus attentivement les données inscrites sur le formulaire T3010, Déclaration de renseignements des organismes de bienfaisance enregistrés en 2000-2001, afin de corriger les problèmes d'inobservation dans ce secteur et d'obliger les organismes de bienfaisance à rendre davantage de comptes. Au total, 11 610 déclarations ont été rejetées parce que remplies de manière erronée, une diminution par rapport aux années précédentes.

V. Meilleure prestation des principaux crédits d'impôt

Nos efforts ont également porté sur l'amélioration de l'exécution de nos programmes touchant quelques-uns des principaux crédits d'impôt. Le crédit pour la recherche scientifique et le développement expérimental (RS&DE) est, pour l'ensemble du Canada, la plus vaste source fédérale d'encouragement fiscal à la recherche et au développement industriels. En 1998, les premiers efforts ont été déployés en vue de restaurer la confiance en ce programme tout en répondant aux préoccupations de l'industrie touchant l'uniformité et la prévisibilité de celui-ci. On a notamment réorganisé l'Administration centrale et les bureaux des services fiscaux. De nouvelles lignes directrices ont été élaborées pour mettre en place, à l'ADRC, un processus visant, d'une part, à répondre aux préoccupations des demandeurs et à régler les questions découlant d'un examen et, d'autre part, à faire l'examen technique d'une demande. Il s'agit du Guide destiné aux examens de recherche scientifique et de développement expérimental et des Lignes directrices pour la résolution des préoccupations des demandeurs en matière de RS&DE.

Des ateliers offerts conjointement par le gouvernement et l'industrie renseignent les clients sur la façon de demander des crédits et sur les règles à respecter. Les comités sectoriels ont mis au point des documents de fond favorisant l'uniformité et l'équité du programme pour tous les secteurs économiques. Nos experts sectoriels nationaux en technologie de la RS&DE répondent aux besoins des principaux secteurs de l'industrie canadienne. Le service de chargé de compte met à la disposition des entreprises des conseillers qui leurs offrent aide et conseils sur le programme, et ce, en un seul point de contact.

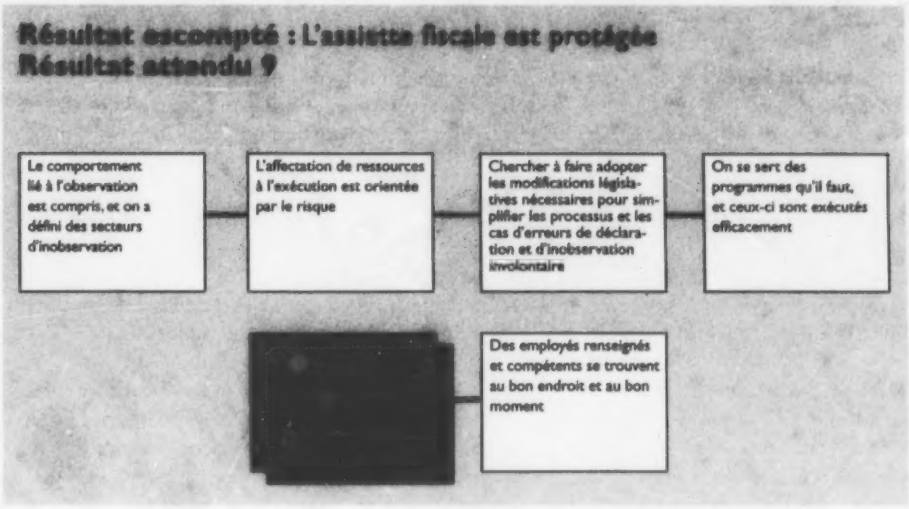
Bref, grâce aux larges partenariats cultivés auprès de l'industrie, nous avons créé une riche source d'information et d'orientation concernant le programme de la RS&DE. Nous prenons des mesures pour rationaliser la paperasserie et simplifier le processus de règlement des demandes. Il est maintenant plus facile pour les entreprises de tirer avantage du programme, et les commentaires montrent que l'industrie fait beaucoup plus confiance au programme.

Quatre normes de services relatives à la RS&DE sont en place. Nous avons fait des progrès importants comparativement à nos résultats pour 1998-1999, et ce, même si nous n'avons pas atteint notre objectif cible de 100 % pour ces normes de service. Les résultats que nous avons obtenus pour deux de ces normes sont comparables à ceux de l'an dernier, plus élevés dans un autre cas et plus bas dans un autre. Comme le montre la pièce 1, en 2000-2001, nous avons traité 80 % des demandes non vérifiées de crédits remboursables pour la RS&DE dans un délai de 60 jours et 81 % des demandes vérifiées de crédits remboursables dans un délai de 120 jours. Nous avons traité 84 % des demandes non vérifiées de crédits non remboursables pour la RS&DE dans un délai de 120 jours et 64 % des demandes vérifiées de crédits non remboursables dans un délai d'un an.

Lors d'un sondage mené récemment auprès de l'industrie, 52 % des répondants jugeaient qu'il y avait eu amélioration dans la prestation du programme, et seulement 3 % estimaient qu'elle avait empiré. Cependant, nous devons continuer à veiller à ce que les règles du programme soient uniformément appliquées d'une région à l'autre, notamment en ce qui concerne l'examen des aspects scientifiques des projets.

Pour poursuivre l'amélioration du programme de la RS&DE, l'industrie et le gouvernement continueront d'unir leurs forces. Nous travaillerons aussi étroitement avec le ministère des Finances pour nous assurer que nos mesures administratives sont conformes à la politique du programme et à l'intention du législateur. Nous demanderons aux intervenants d'évaluer les progrès réalisés dans le cadre du programme, ainsi que les plans futurs. L'objectif global consiste à faire en sorte que le programme de la RS&DE continue d'offrir aux entreprises canadiennes les encouragements dont elles ont besoin pour demeurer concurrentielles sur le marché international.

Comme le crédit d'impôt pour la RS&DE, le crédit d'impôt pour production cinématographique vise à promouvoir la croissance du secteur et la création d'emplois. L'ADRC administre également pour le compte de la Colombie-Britannique des crédits d'impôt provinciaux semblables. En outre, elle a créé une unité des services pour l'industrie cinématographique ainsi qu'un comité consultatif composé de représentants de l'industrie. Le comité est chargé de surveiller l'application du programme et de faciliter la gestion des risques d'inobservation qui y sont liés. En 2000-2001, nous avons traité 75 % des demandes non vérifiées de crédits remboursables pour production cinématographique ou magnétoscopique dans un délai d'au plus 60 jours, et 73 % des demandes vérifiées, en moins de 120 jours. Toutefois, ces taux demeurent inférieurs à ceux de l'année précédente (84 % et 77 % respectivement) et en deçà de notre objectif de 100 %.



Conclusion

Nous ne pensons pas que les ressources dont nous disposions ces dernières années étaient suffisantes pour investir dans les programmes d'observation.

Faits saillants

Durant les années 1990, il y a eu une augmentation considérable du volume et de la complexité du travail lié à nos programmes d'observation. Nous nous sommes adaptés à ces changements ainsi qu'aux pressions qui en découlaient sur le plan des ressources en adoptant de nouvelles technologies et en réaffectant à l'interne nos ressources existantes. Toutefois, au cours des dernières années, la réduction des fonds de base a provoqué la dilution des programmes d'observation et freiné les efforts déployés pour atteindre pleinement les objectifs fixés. De plus, le caractère complexe et global des activités d'examen et d'exécution va en s'accentuant et nécessite donc un plus grand nombre d'heures de vérification. Les pressions exercées de l'extérieur sur nos ressources sont multiples, notamment :

- l'augmentation du nombre des grandes sociétés;
- la population croissante des contribuables qui sont travailleurs indépendants;
- l'émergence de réseaux organisés de fraude qui présentent des demandes abusives de remboursement de la TPS/TVH;
- la persistance de l'économie clandestine;
- la multiplication des opérations commerciales électroniques, notamment sur Internet;
- la connaissance généralisée des paradis fiscaux.

Au milieu des années 1980, nous avions comme politique de vérifier presque toutes les déclarations des grandes sociétés tous les deux ans, et près du quart de celles des sociétés de taille moyenne les plus importantes l'étaient annuellement. Actuellement, à peine un peu plus de la moitié de cette population est vérifiée tous les deux ans. Notre taux cible d'étendue de la vérification pour cette population s'élève à 78 % sur une période de deux ans.

Pour le reste des sociétés de taille moyenne, y compris les dossiers de base, l'étendue de la vérification a aussi diminué. De 1993-1994 à 2000-2001, l'étendue prévue de la vérification pour ces dossiers est passée de 27 % à 12 % par année. Le taux cible d'étendue de la vérification pour cette population s'élève à 22,5 % par année.

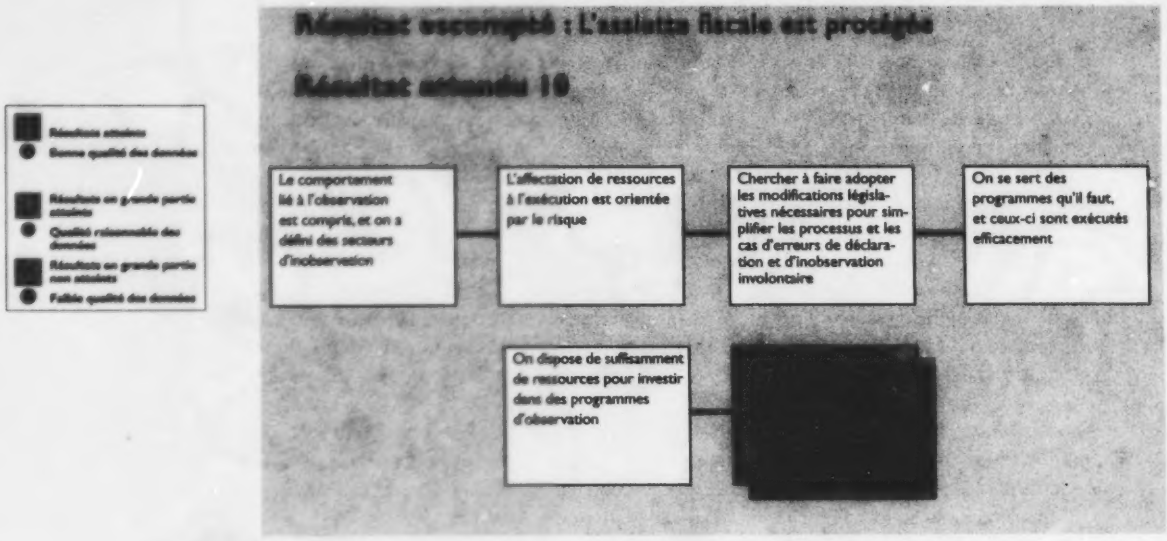
Les compressions budgétaires ont aussi entraîné une réduction des taux d'étendue de la vérification pour la TPS/TVH et pour l'impôt sur le revenu des petites entreprises. Depuis 1994-1995, les taux d'étendue de la vérification pour la TPS/TVH sont passés d'un taux annuel de 1,9 % pour les vérifications après paiement à un taux de 0,8 %. Pour les vérifications des petites entreprises, les taux sont passés à 0,8 % en 1998-1999, ce qui est fortement inférieur à notre taux cible annuel de 1,25 %.

À notre avis, les niveaux actuels d'étendue de la vérification sont inférieurs aux niveaux nécessaires pour encourager l'observation volontaire et maintenir le niveau de confiance des Canadiens à l'égard de l'équité du régime fiscal. Les niveaux cibles d'étendue de la vérification ont été établis sur la base de notre analyse des tendances de ces populations en matière d'observation, et sur un examen des pratiques et des résultats obtenus dans d'autres juridictions fiscales.

Nous avons reçu un financement supplémentaire après un examen indépendant de l'ADRC, qui a été effectué à l'automne 2000. Lors de cet examen, nous avons fourni aux décideurs des données et des analyses sur l'impact des baisses continues des ressources quant à l'équité du régime fiscal. L'examen concluait que le gouvernement devait investir des ressources supplémentaires pour maintenir et favoriser l'intégrité des principales activités fiscales et douanières de l'ADRC, et permettre la mise en œuvre de son plan de changement. En particulier, l'examen indiquait que des investissements additionnels dans les activités d'observation étaient nécessaires pour renforcer l'expertise en matière d'enquêtes criminelles prévues par des lois appliquées par l'ADRC, et pour hausser les taux de vérification dans les domaines suivants :

- activités de vérification dans le cadre de programmes de vérification et d'exécution, comme ceux visant les grandes sociétés et les petites et moyennes entreprises;
- programmes de vérification au niveau international;
- programmes de validation et d'exécution concernant l'impôt sur le revenu et la TPS/TVH.

À cette fin, plus de 750 millions du total de 1,8 milliard de dollars approuvé par le gouvernement seront affectés aux efforts d'observation au cours des cinq prochaines années. Une équipe de mise en œuvre nationale a été établie pour surveiller l'affectation des ressources supplémentaires, et nous élaborons actuellement un mécanisme d'établissement de rapports qui répondra aux besoins en information du Secrétariat du Conseil du Trésor et du ministère des Finances.



Conclusion

Tout compte fait, nous pensons avoir atteint ce résultat attendu, car nous avons de nombreuses initiatives en cours pour que les employés soient bien renseignés et compétents et qu'ils soient au bon endroit au bon moment.

Faits saillants

Le secteur d'activité des Services fiscaux compte actuellement environ 27 600 ETP. Avec le financement supplémentaire découlant de l'examen des ressources, notre défi immédiat est d'attirer la main-d'œuvre dont nous avons besoin pour remplir notre mandat d'exécution de la loi. De plus, la prestation de services électroniques et l'environnement mondial de plus en plus dynamique dans lequel nous menons nos activités entraîneront un changement de la combinaison de compétences nécessaires à nos employés pour s'adapter à la situation dans tous nos secteurs de prestation de services.

Pour ne pas être pris de court, nous investissons dans la formation de nos employés actuels, et nous devrons nous intéresser davantage à cet aspect au cours des années à venir. Un grand nombre de cadres supérieurs atteignant l'âge de la retraite devront être remplacés, et il faudra transférer à la relève les compétences et les connaissances qu'ils ont accumulées.

L'examen annuel des résultats d'analyses démographiques et de prévisions des besoins en ressources humaines nous aide à établir nos stratégies de recrutement et de maintien en poste. Cet outil privilégié nous permet de prévoir le nombre de personnes qui participeront à nos programmes de formation et de perfectionnement, de cerner les lacunes, d'orienter le recrutement, la formation et le perfectionnement et de déterminer les possibilités d'avancement de façon proactive.

Le maintien en poste d'employés dans des secteurs spécialisés est une préoccupation importante, puisque que nous sommes en compétition avec le secteur privé pour le recrutement d'employés hautement qualifiés. Nous comptons sur divers programmes de recrutement dynamiques pour attirer des

personnes hautement qualifiées et professionnelles. Parmi ces mesures, il y a le Programme de recrutement et d'apprentissage en vérification (PRAV), le Programme de recrutement et de perfectionnement des vérificateurs internes (PRPVI) et la participation au Programme de recrutement et de perfectionnement des économistes et des statisticiens.

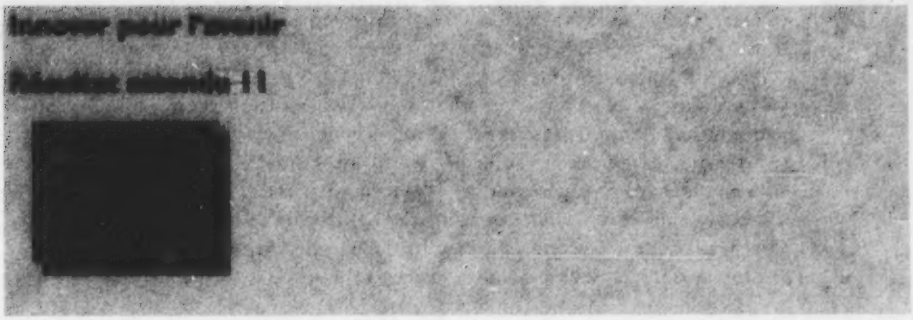
La création d'un environnement qui favorise l'apprentissage continu, le perfectionnement et la satisfaction au travail est essentielle pour le maintien en poste d'employés qualifiés et compétents. En plus des programmes de formation que nous administrons à l'interne, nous collaborons avec des organisations scolaires, des administrations étrangères et d'autres organismes de formation reconnus à l'échelle internationale. Nous pouvons ainsi acquérir une expertise clé dans des domaines tels que la perquisition informatique et la récupération des éléments de preuve, la sensibilisation à la fraude, l'utilisation de techniques raffinées de vérification assistée par ordinateur et la vérification du commerce électronique.

Nous avons en place une initiative visant à élaborer des profils d'apprentissage, pour répondre rapidement aux besoins en apprentissage et nous assurer qu'ils sont conformes à des profils de compétences renforcés. Nous avons affecté des facilitateurs d'apprentissage et établi des plans d'apprentissage (habituellement au cours de rencontres au sujet des attentes en matière de rendement), et nous utilisons ces plans pour consigner les ententes d'apprentissage conclues entre les employés et leurs gestionnaires. Nous élaborons actuellement un modèle d'apprentissage/formation pour répondre officiellement, à l'échelle nationale, aux besoins dans ce domaine en ce qui concerne les vérificateurs, les examinateurs, les enquêteurs et les ressources techniques. L'infrastructure et le modèle proposés sont nécessaires pour nous permettre d'assumer nos responsabilités actuelles, et pour répondre aux besoins en formation des employés supplémentaires qui ont été affectés par suite de l'examen des ressources.

De plus, nous travaillons continuellement à améliorer les programmes de formation existants. Par exemple, nous prenons des mesures pour renouveler la formation pour les employés de la vérification des grandes entreprises, compte tenu de la complexité croissante des relations avec cette clientèle au chapitre de l'observation de la loi. Enfin, nous mettons en œuvre un examen complet de la classification des employés affectés au programme des dossiers importants; nous souhaitons ainsi faire face à la complexité des charges de travail, améliorer les compétences de nos employés les plus qualifiés et les plus expérimentés et conserver ces employés.

Dans l'ensemble, nous avons de nombreuses initiatives en cours pour que l'organisation puisse compter sur des employés compétents et efficaces. Ces initiatives servent toutes à créer un environnement qui :

- favorise le recrutement d'employés et leur maintien en poste;
- incite les employés à se dépasser grâce à de bonnes pratiques de gestion, à la formation continue, à du travail intéressant et au perfectionnement;
- permet de reconnaître les contributions exemplaires à l'ADRC.



Conclusion

Nous avons atteint la plupart de nos attentes quant à la transformation de nos principales activités grâce aux progrès réalisés dans le cadre du Plan d'entreprise pour 2000-2001 à 2002-2003.

Faits saillants

Au cours de la dernière année, nous avons poursuivi notre programme d'amélioration continue afin de donner de meilleurs services. Pour cela, nous avons tenu compte des recommandations de nos nombreux comités consultatifs, composés de Canadiens de toutes les couches de la société. Ces comités nous ont donné une rétroaction précieuse pour l'orientation du programme.

Nous avons pu apporter d'importantes améliorations au service, et ce, malgré les défis que posent la complexité et le volume croissants de travail et les ressources limitées. Comme il a été dit plus tôt, d'importantes améliorations ont été apportées en 2000-2001 à notre système téléphonique en ce qui touche les demandes de renseignements sur des questions fiscales. Notre nouveau système 1 800 relie les centres téléphoniques régionaux à l'échelle nationale, maximisant ainsi les ressources, tout en nous permettant de traiter le plus grand nombre d'appels possible. Nous avons fait de nets progrès dans d'autres domaines, notamment en réorientant le programme de la recherche scientifique et du développement expérimental.

Nous avons aussi fait de réels progrès en mettant au point de nouvelles options de service qui répondent aux besoins et aux attentes des clients. En 2000-2001, nous avons mis en œuvre IMPÔTNET à l'échelle nationale. Nous continuons de tirer parti du projet « Un Canada branché », du gouvernement du Canada, pour servir nos clients avec les technologies qui répondent le mieux à leurs besoins.

Au cours de la dernière année, notre programme Innover pour l'avenir tenait compte de centaines de mesures visant à améliorer le service tant à l'échelle nationale que locale. Notre priorité est maintenant d'intégrer ces mesures au moyen d'une stratégie cohérente, que nous élaborerons d'après les divers points de vue de nos clients.

Nous comptons formuler une vision claire, fondée sur le continuum de l'observation des lois et des règlements, pour l'avenir de nos services fiscaux et commencer à transformer nos méthodes et nos processus en fonction des priorités de nos clients. Nous avons l'intention de collaborer avec d'autres organismes afin de lier les services communs, tout en respectant les dispositions législatives en matière de confidentialité. Nous consulterons nos clients et employés et utiliserons les résultats de ces consultations pour confirmer ou rajuster nos stratégies, au besoin. Pendant tout ce processus, nous veillerons à ce que nos employés disposent des outils, de la formation et de l'apprentissage dont ils auront besoin pour s'acquitter de leurs fonctions et contribuer à la réussite de toute l'organisation. Cela nous permettra de nous assurer que nous continuons d'offrir le meilleur éventail de services possible à nos clients, tout en prenant des décisions judicieuses en matière de gestion et d'investissement.

Le chemin *à prendre*

Au cours de l'année à venir, nous prendrons les mesures ci-dessous pour améliorer notre rendement et les données sur celui-ci :

Résultats prévus	Activités connexes	Dates d'achèvement cibles
• Réduction du nombre de comptes clients	Élaborer une stratégie globale pour la réduction du nombre de comptes clients, y compris un examen de notre cible actuelle.	2001-2002
• Programmes améliorés pour renforcer l'observation fiscale	Déployer les ressources additionnelles consenties par le gouvernement et mettre en œuvre la stratégie connexe en matière d'observation.	2001-2006
• Évolution de l'administration du système de l'ICSR	Maintenance du système de l'ICSR et mise en œuvre des changements annuels là où il est actuellement en place, et instauration de l'ICSR dans les autres provinces (sauf le Québec) et territoires en 2001.	2001-2002
• Améliorations des délais de traitement des déclarations de revenus des sociétés	Rencontrer les nouvelles normes de service pour le traitement des déclarations de revenus des sociétés.	2001-2002
• Élargissement du programme des redressements avantageux	Cet élargissement, qui fait partie de l'initiative de restructuration du rapprochement, commencera en 2001-2002.	2001-2002
• Modernisation de l'exécution du programme des droits et taxes d'accise	La modernisation se fera dans le cadre du projet des autres prélèvements. La restructuration permettra à l'ADRC, si on le lui demande, de percevoir de nouvelles taxes et de nouveaux droits de consommation pour le compte des gouvernements fédéral et provinciaux. La phase 1 de la restructuration, qui permet l'attribution d'un numéro d'entreprise à des comptes d'accise, a été mise en œuvre avec succès en avril 2001.	2001-2005
• Options de production plus pratiques, traitement plus rapide des déclarations et réduction de la paperasserie	Inscription des entreprises en direct, auprès de l'ADRC et des partenaires provinciaux, pour les taxes; production par téléphone et par Internet pour la TPS/TVH; et production par Internet des feuillets T4. Élimination prévue de l'impression annuelle de 10 à 15 millions de formulaires T4.	2001-2003
• Amélioration de la protection de l'assiette fiscale	Programme de rapprochement qui établit des liens avec les feuillets de renseignements provenant de tiers où sont indiqués des paiements à des entrepreneurs ayant conclu des marchés publics et à des sous-traitants de la construction. Utiliser les données concernant les exigences en matière de déclaration des revenus de source étrangère pour améliorer l'évaluation des risques liés aux revenus gagnés à l'étranger.	2001-2002

Le chemin *à prendre*

Au cours de l'année à venir, nous prendrons les mesures ci-dessous pour améliorer notre rendement et les données sur celui-ci :

Résultats prévus	Activités connexes	Dates d'achèvement cibles
• Réduction du nombre de comptes clients	Élaborer une stratégie globale pour la réduction du nombre de comptes clients, y compris un examen de notre cible actuelle.	2001-2002
• **Programmes améliorés pour renforcer l'observation fiscale**	**Déployer les ressources additionnelles consenties par le gouvernement et mettre en œuvre la stratégie connexe en matière d'observation.**	**2001-2006**
• Évolution de l'administration du système de l'ICSR	Maintenance du système de l'ICSR et mise en œuvre des changements annuels là où il est actuellement en place, et instauration de l'ICSR dans les autres provinces (sauf le Québec) et territoires en 2001.	2001-2002
• **Améliorations des délais de traitement des déclarations de revenus des sociétés**	**Rencontrer les nouvelles normes de service pour le traitement des déclarations de revenus des sociétés.**	**2001-2002**
• Élargissement du programme des redressements avantageux	Cet élargissement, qui fait partie de l'initiative de restructuration du rapprochement, commencera en 2001-2002.	2001-2002
• **Modernisation de l'exécution du programme des droits et taxes d'accise**	**La modernisation se fera dans le cadre du projet des autres prélèvements. La restructuration permettra à l'ADRC, si on le lui demande, de percevoir de nouvelles taxes et de nouveaux droits de consommation pour le compte des gouvernements fédéral et provinciaux. La phase 1 de la restructuration, qui permet l'attribution d'un numéro d'entreprise à des comptes d'accise, a été mise en œuvre avec succès en avril 2001.**	**2001-2005**
• Options de production plus pratiques, traitement plus rapide des déclarations et réduction de la paperasserie	Inscription des entreprises en direct, auprès de l'ADRC et des partenaires provinciaux, pour les taxes; production par téléphone et par Internet pour la TPS/TVH; et production par Internet des feuillets T4. Élimination prévue de l'impression annuelle de 10 à 15 millions de formulaires T4.	2001-2003
• **Amélioration de la protection de l'assiette fiscale**	**Programme de rapprochement qui établit des liens avec les feuillets de renseignements provenant de tiers où sont indiqués des paiements à des entrepreneurs ayant conclu des marchés publics et à des sous-traitants de la construction. Utiliser les données concernant les exigences en matière de déclaration des revenus de source étrangère pour améliorer l'évaluation des risques liés aux revenus gagnés à l'étranger.**	**2001-2002**

• Gestion efficace du rendement, établissement d'objectifs clairs et normes de service au public, y compris pour les services téléphoniques	Mise en œuvre du cadre de mesure du rendement de l'ADRC et de plans d'action pour les normes de service.	2001-2004
• Surveillance systématique de l'uniformité des décisions sur les annulations et les renonciations (intérêts et pénalités)	**Possibilité de mettre en place des systèmes de surveillance dans les bureaux locaux**	**2001-2002**
• Mesure et rapport améliorés quant à l'observation globale, surtout dans le cas de certains types d'impôts et taxes	Révision des diverses façons de mesurer les tendances et les niveaux de référence en matière d'observation; mise au point des options pour la stratégie	2001-2002

• Gestion efficace du rendement, établissement d'objectifs clairs et normes de service au public, y compris pour les services téléphoniques	Mise en œuvre du cadre de mesure du rendement de l'ADRC et de plans d'action pour les normes de service.	2001-2004
• **Surveillance systématique de l'uniformité des décisions sur les annulations et les renonciations (intérêts et pénalités)**	**Possibilité de mettre en place des systèmes de surveillance dans les bureaux locaux**	**2001-2002**
• Mesure et rapport améliorés quant à l'observation globale, surtout dans le cas de certains types d'impôts et taxes	Révision des diverses façons de mesurer les tendances et les niveaux de référence en matière d'observation; mise au point des options pour la stratégie	2001-2002

Pièce 1 :
Normes des Services fiscaux

✓ atteint ou dépasse l'objectif
✓* atteint presque l'objectif (dans une proportion d'au moins 95 %)
X n'atteint pas l'objectif

1. Délai d'attente pour le service au comptoir	20 minutes (sauf en période de pointe)	20 minutes (sauf en période de pointe)	Projet pilote pour évaluer les résultats	Non disponible	86 % des clients servis en 20 minutes (v. note)	X
2. Traitement des demandes de remboursement de la taxe aux visiteurs	4-6 semaines	100 %	95 %	95 %	95 %	✓*
3. Remboursements versés aux boutiques hors taxes	5 jours ouvrables	100 %	99 %	99 %	99 %	✓*
4. Réponses sur les redressements demandés par les clients (T1)	8 semaines	8 semaines	7 semaines	7 semaines	7 semaines	✓
5. Indemnisation des boutiques hors taxes	30 jours	100 %	99 %	99 %	99 %	✓*
6. Validation des fichiers d'essai sur support magnétique	30 jours	100 %	98 %	96 %	96 %	✓*
7. Programme de solution de problèmes	Accusé de réception dans un délai de 24 à 48 heures Résolution en 15 jours	100 %	Projet pilote	Non disponible	Non disponible	Non disponible
8. Traitement des demandes d'équité relatives aux comptes clients et aux comptes de fiducie	4-6 semaines	90 %	92 %	91 %	91 % (v. note)	✓
9. Décisions anticipées en matière d'impôt en vigueur en 2000-2001 et communiquées aux contribuables dans les 60 jours	Dans les 60 jours	Dans les 60 jours	122 jours	108 jours	54 jours (v. note)	✓
10. Interprétations techniques à l'intention des contribuables	Dans les 90 jours	Dans les 90 jours	111 jours	121 jours	105 jours	X
11. Demandes d'enregistrement de régimes de retraite	Envoi d'un accusé de réception dans un délai de 60 jours Examen complet en 180 jours	80 % 80 %	Plus de 80 % 88 %	Plus de 80 % 89 %	Plus de 80 % 89 %	✓ ✓
12. Demandes d'enregistrement de RER et de FRR	Dans les 60 jours	80 %	69 %	68 %	RER 68 % FRR 78 %	X ✓*
13. Réponse aux demandes téléphoniques sur les régimes de revenu différé	24 à 48 heures	80 %	Plus de 80 %	Plus de 80 %	Plus de 80 %	✓
14. Réponse aux demandes par courrier sur les régimes de revenu différé	60 jours	80 %	65 %	59 %	68 %	X

✓	atteint ou dépasse l'objectif
✓*	atteint presque l'objectif (dans une proportion d'au moins 95 %)
X	n'atteint pas l'objectif

Service	Norme de service	Objectif	Rendement pour 1998-1999	Rendement pour 1999-2000	Rendement pour 2000-2001	2000-2001 par rapport à l'objectif
15. Traitement des déclarations de revenus des particuliers T1 produites sur papier	4-6 semaines	4-6 semaines	5 semaines	5 semaines	4 semaines	✓
16. Traitement des déclarations T1 transmises par voie électronique (TED, IMPÔTEL, IMPÔTNET)	2 semaines	2 semaines	2 semaines	2 semaines	2 semaines	✓
17. Traitement des déclarations des fiducies T3	4 mois	95 %	69 %	67 %	62 %	X
18. Traitement des déclarations de TPS/TVH	21 jours	100 %	94 %	94 %	91 %	X
19. Traitement des déclarations de revenus des sociétés T2	90 jours	90 %	80 %	51 %	89 %	✓*
20. Traitement des demandes d'inscription des agents de la TED	30 jours	100 %	100 %	100 %	100 %	✓
Demandes de crédits d'impôt – Encouragement fiscal – RS&DE						
21. Demandes remboursables (non vérifiées)	60 jours	100 %	58 %	84 %	80 % (v. note)	X
22. Demandes remboursables (vérifiées)	120 jours	100 %	48 %	81 %	81 % (v. note)	X
23. Demandes non remboursables (non vérifiées)	120 jours	100 %	70 %	85 %	84 % (v. note)	X
24. Demandes non remboursables (vérifiées)	1 an	100 %	39 %	58 %	64 % (v. note)	X
Crédits d'impôt – Production cinématographique et télévisuelle						
25. Demandes remboursables (non vérifiées)	60 jours	100 %	72 %	84 %	73 %	X
26. Demandes remboursables (vérifiées)	120 jours	100 %	75 %	77 %	75 %	X

Norme 1 : Les renseignements sont basés sur les données limitées provenant des fiches d'évaluation du service à la clientèle et elles ne sont donc pas valides sur le plan statistique.

Norme 8 : Les données sont basées sur un petit échantillon et elles ne sont pas valides sur le plan statistique.

Norme 9 : La norme est passée de 90 à 60 jours afin de mieux refléter le nombre de jours où l'ADRC travaille habituellement sur une décision moyenne. Ainsi, la norme indiquée au client ne comprend plus les jours où l'ADRC ne peut pas travailler sur la décision à cause de facteurs indépendants de sa volonté, comme l'attente de renseignements essentiels du client. Cette information a été communiquée à la clientèle de l'ADRC lors de diverse conférences.

Normes 21 à 24 (inclusivement) : Une amélioration importante a été apportée depuis l'exercice 1997-1998, comme l'indique le taux de réussite annuel par rapport à nos normes de service. L'objectif de 2000-2001 a été établi à 90 % pour les demandes remboursables, et à 80 % pour les demandes non remboursables.

Programmes de prestations

et autres services

Système d'évaluation

■ **Les résultats attendus ont été atteints**

● **L'évaluation est fondée sur des données de bonne qualité :**
La notation du rendement est fonction du jugement des gestionnaires en place, appuyé par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie atteints**

● **L'évaluation est fondée sur des données de qualité raisonnable :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé, dans la plupart des cas, par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie non atteints**

● **L'évaluation est fondée sur des données de faible qualité :** Il y a des lacunes importantes quant à la solidité des renseignements sur le rendement; la notation du rendement est fonction du jugement des gestionnaires en place, appuyé entièrement ou en majorité par des renseignements qualitatifs provenant de sources ou de méthodes informelles.

Au sujet des *Programmes de prestations et autres services*

Par le truchement de ce secteur d'activité, l'ADRC verse plus de 10 milliards de dollars en paiements de prestations directs à plus de la moitié des ménages canadiens. Pour de nombreux bénéficiaires, ces prestations représentent une part importante du revenu du ménage. La plupart des programmes de prestations que nous administrons sont fondés sur le revenu, et les participants doivent soumettre une déclaration de revenus des particuliers (T1) pour recevoir des prestations. L'année de versement des prestations s'étend de juillet à juin, car elle est fonction du traitement des déclarations T1.

L'ADRC administre quatre programmes fédéraux et douze programmes provinciaux ou territoriaux. Deux des programmes les plus importants et les plus visibles sont la prestation fiscale canadienne pour enfants (PFCE), un versement mensuel non imposable qui aide les familles à subvenir aux besoins de leurs enfants, et le crédit pour la taxe sur les produits et services/taxe de vente harmonisée (TPS/TVH), un versement trimestriel non imposable fait aux particuliers et aux familles afin de compenser la TPS/TVH qu'ils paient. En 2000-2001, nous avons versé plus de 7 milliards de dollars à près de 3 millions de bénéficiaires de la PFCE, et 2,8 milliards de dollars à quelque 9 millions de bénéficiaires du crédit pour la TPS/TVH. De plus, 103 millions de dollars ont été versés pour des enfants placés dans des familles d'accueil et des institutions dans le cadre du programme des allocations spéciales pour enfants, et 320 millions de dollars en crédits d'impôt non remboursables ont été accordés à près de 420 000 particuliers ayant une déficience grave, en vertu du programme de crédit d'impôt pour personnes handicapées.

Parmi les programmes que nous administrons pour le compte des provinces et des territoires, on retrouve le traitement des indemnités pour accidents du travail de la Nouvelle-Écosse, le crédit pour la taxe de vente de la Saskatchewan ainsi que divers programmes de prestations aux enfants et aux familles. En 2000-2001, plus de 932 000 Canadiens ont reçu 460 millions de dollars de prestations provenant de ces programmes. En plus des programmes de paiements périodiques, nous administrons des programmes de paiements ponctuels, par exemple le programme de dividende aux contribuables de l'Ontario, dans le cadre duquel 920 millions de dollars ont été versés à plus de 4,8 millions d'Ontariens.

Nous nous employons à administrer ces programmes de manière à ce que les paiements soient calculés correctement et soient versés à temps aux personnes qui y ont droit. Nous renseignons les Canadiens sur leurs droits et les sommes qui leur sont dues, et nous leur indiquons ce qu'ils doivent faire pour recevoir des prestations. Nombre de ménages qui ont droit à des prestations ont des niveaux de revenus relativement faibles et ne sont pas tenus par la loi de produire une déclaration. En conséquence, nous nous efforçons de mieux connaître la population ayant droit à des prestations.

afin d'adapter plus efficacement nos stratégies de communication en vue d'encourager la participation et d'informer nos clients de leurs droits et responsabilités. Nous nous appliquons aussi à améliorer notre capacité d'évaluer les risques en matière d'observation de la loi, ce qui nous aidera à cibler plus judicieusement nos ressources au chapitre de l'observation et à veiller à ce que les montants exacts de prestations soient versés aux personnes qui y ont droit.

Nous nous efforçons par ailleurs de maintenir une forte capacité d'exécution des programmes afin de réagir efficacement aux nouvelles priorités du gouvernement. Grâce à la souplesse accrue que nous a conférée notre statut d'agence, nous avons de plus nombreuses possibilités d'établir et d'accroître nos relations d'affaires avec les provinces et les territoires. Nous voulons que ces partenaires puissent compter sur nous en notre qualité d'important fournisseur de services. En recourant à notre infrastructure et à nos systèmes d'information et de traitement, nous pouvons soutenir un vaste éventail de programmes nationaux et provinciaux qui offrent des prestations sociales et économiques aux Canadiens. Tout cela facilite la saine gestion des affaires de l'État et renforce l'union sociale au Canada.

Outre les programmes de prestations et de crédits, nous offrons également d'autres grands services à nos partenaires et aux Canadiens. Nous rendons quelque 75 000 décisions chaque année à l'égard des programmes du Régime de pensions du Canada (RPC) et de l'assurance-emploi (AE), avec le souci de fournir aux Canadiens des décisions justes, impartiales et fiables, ainsi que toutes les explications connexes. Nous administrons aussi le programme de compensation de dette par remboursement. Ce programme permet que les sommes que les particuliers doivent à nos partenaires fédéraux, provinciaux et territoriaux soient compensées au moyen des remboursements d'impôt sur le revenu, des paiements du crédit pour la TPS/TVH et des crédits d'impôt provinciaux (il y a eu l'an dernier compensation d'une somme de 100 millions de dollars).

Enfin, nous fournissons des renseignements à nos partenaires provinciaux, territoriaux et fédéraux en leur transmettant des données à l'appui de leurs programmes (p. ex. le supplément au revenu familial de l'AE et le supplément de revenu garanti de DRHC).

Dépenses du secteur d'activité

Le tableau ci-dessous, les dépenses autorisées allouées à la fonction des prestations se sont élevées à environ 1,676 millions de dollars en 2000-2001. Ces dépenses incluaient les transferts sociaux directs aux particuliers, reliés à la fois aux programmes réglementaires comme les allocations spéciales pour enfants (103 millions) et à d'autres programmes ponctuels comme l'allocation pour frais de chauffage (1 522 millions). Les 51,6 millions restants ont pu être affectés à l'administration des programmes.

Tableau 1 : Dépenses du secteur d'activité

Programmes de prestations et autres services	1998-1999	1999-2000	Pourcentage d'augmentation	2000-2001	Pourcentage d'augmentation
Dépenses prévues[1] (000 $)	68 392	102 942	50,5 %	164 308	59,6 %
Autorisations allouées[2] (000 $)					
Transferts sociaux directs aux particuliers :					
Programmes réglementaires : Allocations spéciales pour enfants	69 973	88 227	26 %	102 689	16,4 %
Allocation spéciale pour frais de chauffage	S/O	S/O	S/O	1 521 819	S/O
Budget fonctionnel pour l'administration des programmes	42 120	44 745	6,2 %	51 573	15,2 %
Total	112 093	132 972		1 676 081	
Transferts sociaux directs aux particuliers					
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Allocation spéciale pour frais de chauffage	S/O	S/O	S/O	1 459 267	S/O
Budget fonctionnel pour l'administration des programmes	61 322[3]	40 287	-34 %	51 463	27 %
Total	131 295	128 514		1 613 419	
ETP prévus	497	581	16,9 %	1 026	76,6 %
Autorisations totales – ETP	541	866	60,1 %	1 000	15,5 %
Nombre réel d'ETP	521	605	16,1 %	796	31,6 %

[1] Budget principal

[2] Budget principal+ Budgets supplémentaires + rajustements de fin d'année, soit la montant total qui peut être dépensé dans l'année.

[3] Autorisations totales et dépenses réelles fondées sur une allocation estimée en 1998-1999.

Remarque

Les données de dépenses ne comprennent pas les ressources destinées aux services à la clientèle (demandes de renseignements par téléphone), aux activités RPC/AE ni à la compensation de dette par remboursement, qui sont incluses dans les données sur les services fiscaux. Notre système actuel d'établissement des coûts ne nous permet de ventiler plus en détail les données financières concernant ce secteur d'activité. Les données financières se rapportant à la planification et à la prospection de la clientèle fédérale-provinciale ne figurent pas au tableau.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement dans le tableau 8 de l'appendice C, à la page 2-179.

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[3] Autorisations totales et depenses reelles fondees sur une allocation estimee en 1998-1999

Remarque

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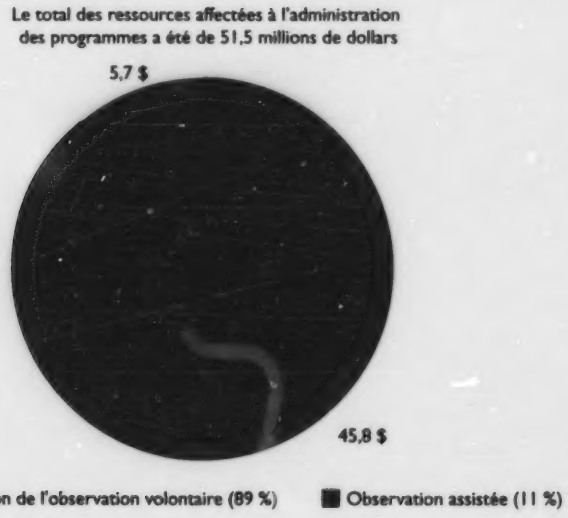
On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement dans le tableau 8 de l'appendice C, à la page 2-170.

Pour veiller à ce que les Canadiens reçoivent les montants de prestations auxquels ils ont droit, ainsi que d'autres services, l'ADRC mène un ensemble exhaustif d'activités afin de faciliter la participation à nos programmes de prestations et d'en promouvoir l'observation. A cette fin, le budget des programmes de prestation a été presque totalement dépensé : 89 % ou 45,8 millions de dollars ont été alloués à des ressources opérationnelles pour des activités de facilitation, comme assurer la qualité de nos paiements et de nos avis, mettre à jour et redresser les comptes des clients et traiter les formulaires et les demandes. Les 11 % qui restent (soit 5,7 millions de dollars) sont destinés à des activités d'observation assistée, tels la validation et le contrôle, comme le montre le tableau ci-dessous.

Tableau 2 : Total des dépenses liées à l'administration des programmes de prestations affectées au continuum de l'observation des lois et des règlements en 2000-2001 (millions de dollars)



Remarque

Les pourcentages ci-dessus sont fondés sur les meilleures estimations, faites par la direction, des dépenses réelles du secteur d'activité pour des activités touchant le continuum de l'observation.

Le financement des principaux programmes de prestations a augmenté au cours des trois dernières années. Entre 1999-2000 et 2000-2001, notre budget de validation et de contrôle dans des domaines comme les données sur les clients, l'admissibilité et les comptes a augmenté de 43 %, pour que nous puissions mieux préserver l'intégrité des programmes et veiller à ce que les clients reçoivent le bon montant de prestations. Malgré un effectif relativement peu nombreux, nous sommes en mesure de tirer parti de la capacité d'autres secteurs d'activité pour réaliser les programmes de façon économique.

Tableau 3 : Fiche de rendement des Programmes de prestations et autres services

PROGRAMMES DE PRESTATIONS ET AUTRES SERVICES			
La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.	■ ●	• Les activités de sensibilisation aux programmes continuent de répondre aux besoins des bénéficiaires. • Les services téléphoniques sont accessibles, mais il faut accroître le rendement au cours des périodes de pointe.	2-70 2-72
Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.	■ ●	• Selon nos registres de prestations, nous avons calculé avec exactitude plus de 98 % de tous les paiements (9,8 milliards de dollars) versés aux 3 millions de bénéficiaires de la PFCE et aux 9 millions de bénéficiaires du crédit pour la TPS, et avons versé ces paiements à temps dans 99 % des cas. Toutefois, pour accroître l'exactitude des registres et des versements de prestations, nous ferons des validations plus poussées et plus solides sur plusieurs années, tout en étant conscients que les exigences législatives sur la protection des renseignements personnels peuvent limiter nos efforts en ce sens. • Le traitement des demandes respecte les normes. • DRHC et les clients reçoivent en temps voulu des décisions justes et impartiales à l'égard du RPC et de l'assurance-emploi.	2-76 2-76 2-77
[illegible]			
En vertu [illegible]	■ ●	• Au cours des trois dernières années, nous avons mis en œuvre 14 nouveaux programmes de prestations pour le compte d'autres ministères fédéraux et de gouvernements provinciaux et territoriaux. • Compensations par remboursement pour le compte d'autres organisations gouvernementales atteignent environ 100 millions de dollars. • Une délégation de rendre des comptes significative et transparente au moyen de rapports annuels établit l'assise qui permettra d'offrir plus de services aux provinces et aux territoires. • Possibilités de nouvelles activités en cours de discussion avec les provinces. • Nouveaux accords de services avec des commissions des accidents du travail. • Mise en œuvre réussie de projets visant le versement de montants ponctuels pour le compte des gouvernements fédéral et provinciaux.	2-80 2-80 2-80 2-80 2-80 2-80

Tableau 3 : Fiche de rendement des Programmes de prestations et autres services

PROGRAMMES DE PRESTATIONS ET AUTRES SERVICES

Résultat escompté – Les Canadiens reçoivent leur juste part de prestations

Gérer le continuum de l'observation des lois et des règlements

RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page
La diffusion et l'exécution des programmes sont équitables et répondent aux besoins des bénéficiaires.	●	• Les activités de sensibilisation aux programmes continuent de répondre aux besoins des bénéficiaires. • Les services téléphoniques sont accessibles, mais il faut accroître le rendement au cours des périodes de pointe.	2-70 2-72
Les bénéficiaires qui ont droit aux prestations reçoivent des paiements et des crédits exacts et en temps voulu.	●	• Selon nos registres de prestations, nous avons calculé avec exactitude plus de 98 % de tous les paiements (9,8 milliards de dollars) versés aux 3 millions de bénéficiaires de la PFCE et aux 9 millions de bénéficiaires du crédit pour la TPS, et avons versé ces paiements à temps dans 99 % des cas. Toutefois, pour accroître l'exactitude des registres et des versements de prestations, nous ferons des validations plus poussées et plus solides sur plusieurs années, tout en étant conscients que les exigences législatives sur la protection des renseignements personnels peuvent limiter nos efforts en ce sens. • Le traitement des demandes respecte les normes. • DRHC et les clients reçoivent en temps voulu des décisions justes et impartiales à l'égard du RPC et de l'assurance-emploi.	2-76 2-76 2-77

Innover pour l'avenir – Résultats de la première année

Résultat escompté – Les provinces, les territoires et les autres ministères comptent sur l'ADRC comme fournisseur clé de services.

RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page
En tirant profit des systèmes de l'ADRC, on élargit les services offerts, on supprime le dédoublement entre les paliers de gouvernement et on réduit les coûts globaux pour les contribuables.	●	• Au cours des trois dernières années, nous avons mis en œuvre 14 nouveaux programmes de prestations pour le compte d'autres ministères fédéraux et de gouvernements provinciaux et territoriaux. • Compensations par remboursement pour le compte d'autres organisations gouvernementales atteignant environ 100 millions de dollars. • Une obligation de rendre des comptes significative et transparente au moyen de rapports annuels établit l'assise qui permettra d'offrir plus de services aux provinces et aux territoires. • Possibilités de nouvelles activités en cours de discussion avec les provinces. • Nouveaux accords de services avec des commissions des accidents du travail. • Mise en œuvre réussie de projets visant le versement de montants ponctuels pour le compte des gouvernements fédéral et provinciaux.	2-80 2-80 2-80 2-80 2-80 2-80

Évaluation de notre *rendement général*

Dans la fiche de rendement (tableau 3), nous résumons notre évaluation du rendement du secteur d'activité en 2000-2001 par rapport aux trois résultats attendus, à l'appui de nos deux résultats escomptés.

Les Canadiens reçoivent leur juste part de prestations – Pour que les Canadiens reçoivent leur juste part de prestations, il est essentiel qu'ils aient accès aux outils et aux renseignements nécessaires et qu'ils soient inscrits dans les registres de bénéficiaires. Les Canadiens se prévaudront de ces programmes de prestations s'ils les connaissent et s'ils savent quoi faire pour obtenir des prestations. Par conséquent, il est essentiel que nos communications soient adaptées à notre clientèle très diversifiée.

Les provinces, les territoires et d'autres ministères peuvent compter sur l'ADRC comme fournisseur clé de services – Étant donné la grande latitude que nous confère notre statut d'agence et notre volonté d'améliorer la qualité de nos services, les Canadiens comptent sur nous pour fournir une plus vaste gamme de services à tous les paliers de gouvernement afin de réduire les coûts et de supprimer les dédoublements.

Des cotes sont attribuées à chaque résultat attendu et indiquent si notre objectif de rendement a été atteint, en grande partie atteint, ou en grande partie non atteint. Le rapport comporte également une cote distincte pour la qualité des renseignements sur lesquels chaque évaluation est fondée.

Dans l'ensemble, nous avons atteint le premier résultat escompté – c'est-à-dire que les Canadiens reçoivent les prestations auxquelles ils ont droit. La grande majorité des Canadiens peuvent s'attendre à recevoir leurs prestations à temps. Nous avons déployé des efforts considérables pour nous assurer de l'exactitude des listes de bénéficiaires et pour cerner et quantifier les secteurs d'inobservation des lois et des règlements. Nous devons toutefois établir un cadre de mesure du rendement plus exhaustif, qui comprenne des objectifs supplémentaires, une surveillance accrue et des recherches plus poussées.

Même si nous réalisons des progrès à ce chapitre, nous devons améliorer le rendement des services téléphoniques, particulièrement au cours des périodes de pointe. Bien qu'un taux d'accessibilité de 100 % ne soit pas réaliste, nous devons élaborer des normes de service raisonnables qui contribueront à l'amélioration continue.

L'évaluation de notre rendement s'appuie sur l'appréciation qu'en ont faite les gestionnaires en fonction de données de qualité raisonnable provenant de sources ou de méthodes fiables. Ces sources comprennent des objectifs de rendement internes, nos normes de service, des sondages et des recherches auprès de groupes cibles. Nous exposons les plans que nous avons dressés pour nous attaquer aux secteurs qui laissent à désirer dans la section « Le chemin à prendre », à la fin du présent chapitre.

Nous estimons dans l'ensemble que nous avons assez bien progressé dans la réalisation de notre plan triennal concernant le deuxième résultat escompté – c'est-à-dire que les provinces, les territoires et d'autres ministères fédéraux puissent compter sur l'ADRC en tant que joueur clé dans la prestation de services. Au cours des trois dernières années, nous avons réalisé 14 nouveaux programmes de prestations et de paiements ponctuels et ce, de façon rapide et efficace et dans des délais très serrés.

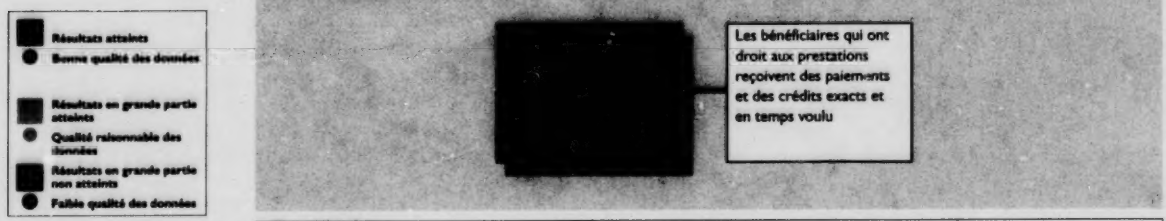
Au cours de la première année de notre plan, l'ADRC a administré deux programmes de paiements ponctuels, le dividende aux contribuables de l'Ontario et le remboursement de la taxe sur l'énergie de l'Alberta. Nous avons aussi mis au point un troisième programme de paiement — la remise en Colombie-Britannique des coûts de l'énergie, qui a été distribuée en mai 2001. Nous assurons également le transfert de données à Terre-Neuve pour lui permettre d'administrer son propre programme de remise pour les frais de chauffage, et nous administrons un nouveau programme pour le compte de la Saskatchewan — le crédit pour la taxe de vente de la Saskatchewan.

Nous nous employons à développer notre infrastructure et notre capacité afin d'élargir l'éventail de programmes que nous pouvons offrir pour le compte de nos partenaires. Nous soumettons en outre aux provinces des rapports annuels sur les impôts, taxes ou programmes que nous administrons pour leur compte.

Détail de notre *rendement*

Résultat escompté : Les Canadiens reçoivent les prestations auxquelles ils ont droit

Résultat attendu 1



Conclusion
Sauf pour ce qui est de l'accessibilité aux services téléphoniques, nous croyons que les programmes sont communiqués et réalisés d'une manière juste et adaptée aux besoins de la clientèle.

Faits saillants

Communications – Nous attachons une très grande importance à la communication efficace de renseignements sur les programmes de prestations. Nous évaluons notre efficacité en fonction du degré de satisfaction de la clientèle, que nous mesurons auprès de groupes de discussion et dans le cadre de sondages.

Selon les résultats de l'étude de référence sur l'ADRC réalisée en 2000, 69 % des répondants étaient au courant que l'ADRC gère le programme de crédit pour la TPS/TVH, et 57 % savaient qu'elle gère aussi la prestation fiscale canadienne pour enfants (PFCE). Les trois quarts des bénéficiaires estiment que l'ADRC fait du bon ou du très bon travail dans le domaine de la PFCE et du crédit pour la TPS/TVH. L'étude confirme également que la grande majorité des bénéficiaires de la PFCE et du crédit pour la TPS/TVH (88 %) savent qu'ils doivent informer l'ADRC d'un changement d'adresse s'ils veulent continuer à recevoir des prestations.

Nous utilisons des stratégies de communications pour accroître la visibilité de ces programmes et nous assurer que les particuliers connaissent l'ensemble de leurs droits et obligations. Nous recourons à des groupes de discussion (entrevues menées par un facilitateur et regroupant généralement de six à dix personnes représentant le groupe client) pour évaluer le libellé, la lisibilité et la présentation matérielle des produits de communication. Ces groupes servent aussi à évaluer le niveau de connaissance de divers aspects des programmes et l'efficacité de la communication des changements apportés aux programmes. Les recommandations résultant d'un tel groupe mené en 1998 ont servi à améliorer la lisibilité des avis de PFCE.

Nous avons également entrepris des sondages sur la satisfaction de la clientèle. Le premier concernant le processus d'inscription à la PFCE a été réalisé en juin 2000. Les résultats ont révélé que 86 % des clients estimaient que la trousse de demande de la PFCE était satisfaisante, et que 82 % jugeaient que les directives étaient faciles à comprendre.

Pour favoriser l'observation des lois et des règlements, nous avons mis à jour la trousse de renseignements distribuée par les entrepreneurs de pompes funèbres indiquant l'obligation d'aviser l'ADRC de mettre fin aux prestations versées pour des personnes décédées. Nous avons aussi ciblé les familles comptant des enfants de plus de 15 ans pour nous assurer qu'elles savent que nous devons être informés du départ de la maison de leurs enfants plus âgés. Nous élaborons actuellement une trousse d'information semblable qui sera distribuée dans les collèges et les universités afin de renseigner les étudiants sur la PFCE et le crédit pour la TPS/TVH

Au nombre des mesures supplémentaires mises en œuvre en 2000-2001 pour améliorer la communication, mentionnons les suivantes :

- En mars 2001, envois postaux ciblés aux 64 000 personnes qui produisent habituellement leur déclaration en retard, pour leur rappeler leurs droits et obligations. Cette mesure a eu pour effet d'améliorer de 36 % la production à temps des déclarations et de faire considérablement baisser le nombre de clients dont le paiement conditionnel était récupéré.
- Meilleure diffusion d'affiches concernant la PFCE et le crédit pour TPS/TVH, notamment une affiche portant sur la nécessité d'informer l'ADRC d'un changement d'adresse afin d'assurer la continuité des paiements.
- Diffusion d'information par l'entremise des programmes locaux d'extension des services et du Programme communautaire des bénévoles.
- Information aux nouveaux immigrants à Citoyenneté et Immigration Canada et dans les médias.
- Messages d'information pour les câblodiffuseurs.

Le taux réel de participation des ménages autorisés à participer aux programmes que nous administrons est un indicateur de l'efficacité de nos initiatives de communication et de sensibilisation. La plus récente analyse du taux de participation au programme de la PFCE a été effectuée en 1997 et était fondée sur un échantillonnage aléatoire des enregistrements de naissance en Ontario, en Colombie-Britannique et en Alberta pour 1995 et 1996, et sur des données provenant de Statistique Canada et d'autres sources. Les résultats, bien que non concluants en raison de la taille de l'échantillonnage et d'autres facteurs, indiquent que 95 % des enfants admissibles provenant des familles formant l'échantillon ont été inscrits au programme dans l'année suivant leur naissance. Les familles à faible revenu sont tout particulièrement susceptibles d'avoir inscrit leurs enfants, le taux de participation de ces familles parmi celles ayant droit au crédit pour la TPS/TVH étant, selon les déclarations de revenus de 1999, de 98,2 %. Même si nous souhaiterions en apprendre plus au sujet des non-participants, nous devons tenir compte de questions relevant de la protection des renseignements personnels. Par conséquent, nous utiliserons tous les services publics à notre disposition pour faire connaître la PFCE et pour réaliser des sondages périodiques afin d'évaluer notre rendement.

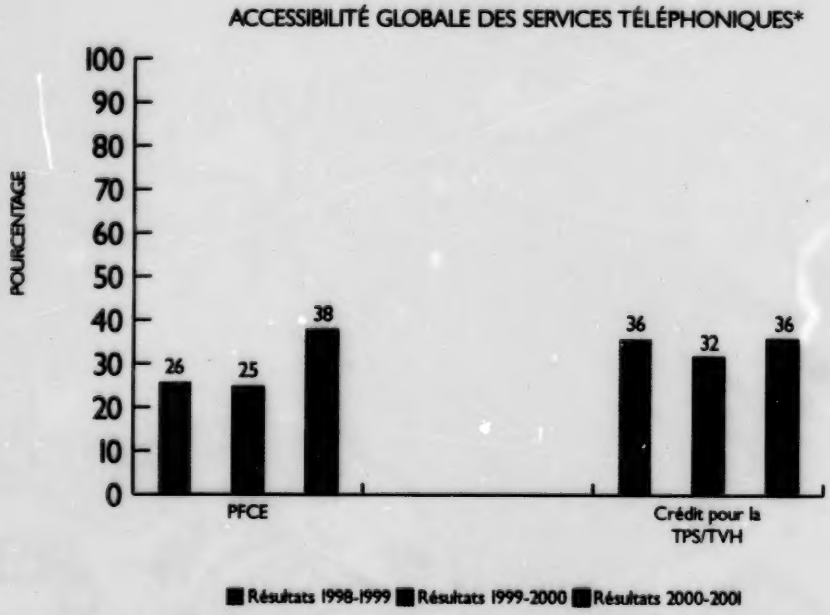
Étant donné que la plupart des bénéficiaires préfèrent communiquer avec nous par téléphone et que beaucoup ont besoin d'être maintes fois assurés que leur chèque a été mis à la poste, nous devons améliorer les services téléphoniques, particulièrement durant les périodes de pointe. Nous visons à répondre aux premières tentatives d'appel dans une proportion de 40 % à 60 %. Cet objectif est bien inférieur à celui d'autres secteurs d'activité à cause des nombreux appels que nous recevons à certaines périodes, qui coïncident habituellement avec le début d'une année de versement ou avec les dates d'envoi des chèques. Notre rendement s'est amélioré, mais il n'atteint toujours pas notre objectif, surtout durant les périodes de pointe.

En 2000-2001, nos agents ont répondu au total à 2,3 millions de demandes de renseignements par téléphone au sujet de la PFCE et à 3,5 millions de demandes de renseignements sur le crédit pour la TPS/TVH et les remboursements. De plus, nos systèmes automatisés ont répondu à 2 millions d'appels au sujet de la PFCE et à 4,9 millions de demandes concernant le crédit pour la TPS/TVH et les

remboursements. Trente-huit pour cent des appels concernant la PFCE et 36 % des appels touchant le crédit pour la TPS/TVH et les remboursements ont obtenu une réponse d'un agent ou ont été mis en file d'attente. Il s'agit d'une amélioration par rapport aux résultats de 25 % et 32 % obtenus pour les années passées, mais qui ne suffit pas compte tenu de notre objectif interne de 40 % à 60 %. Au cours des périodes de pointe, on a enregistré des résultats aussi bas que 29 % pour les demandes de renseignements concernant la PFCE et 20 % pour les demandes de renseignements sur le crédit pour la TPS/TVH.

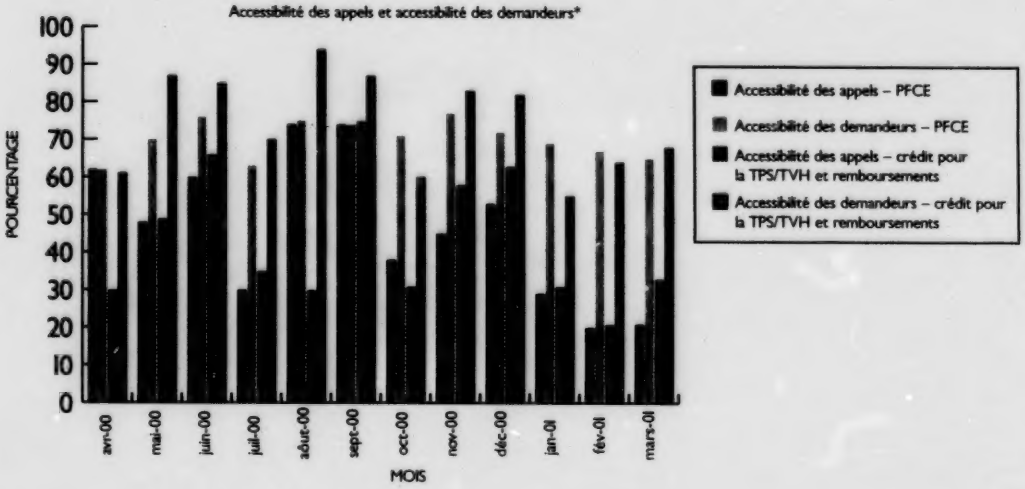
Un autre aspect de l'accessibilité des services téléphoniques est le temps passé dans la file d'attente. En 2000-2001, presque 72 % des personnes qui appelaient au sujet de la PFCE et 77 % de celles qui appelaient au sujet du crédit pour la TPS/TVH ont attendu moins de deux minutes avant de parler à un agent, des résultats inférieurs à notre objectif de 80 %.

Tableau 4a : Accessibilité des services téléphoniques (par année)



*L'accessibilité des appels est représentée par le pourcentage des appels auxquels répond un agent ou qui sont placés dans la file d'attente.

Tableau 4b : Accessibilité des services téléphoniques (par mois)



* L'accessibilité des appels est représentée par le pourcentage des appels auxquels répond un agent ou qui sont placés dans la file d'attente. L'accessibilité des demandeurs est représentée par le pourcentage des demandeurs qui joignent un agent ou qui sont placés en file d'attente.

Afin d'améliorer les services téléphoniques, nous étendrons le service 1 800 offert dans tout le pays afin de mettre sur pied un réseau réservé aux demandes de renseignements sur la PFCE (juin 2001) et sur le crédit pour la TPS/TVH (janvier 2002). Les clients auront accès à un système interactif de réponse vocale offrant la possibilité de parler à un agent. Au cours des périodes de pointe, nous réacheminerons les appels excédentaires à des centres de dépannage. Notre objectif ultime est de faire en sorte que nos clients aient de moins en moins besoin d'appeler.

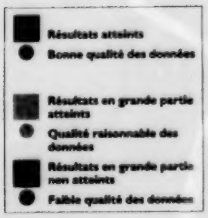
Exécution des programmes – Le succès de l'exécution de tous nos programmes de prestations dépend de paiements réguliers et fiables qui inspirent confiance à nos clients et répondent à leurs besoins.

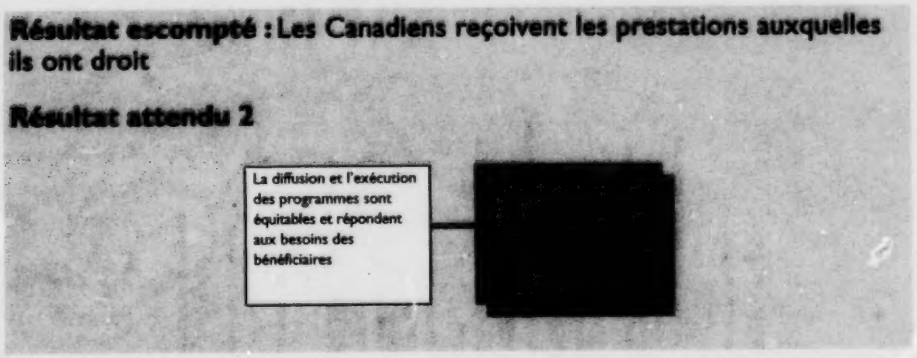
Les versements effectués au cours de l'année écoulée ont été automatiquement modifiés au besoin, par suite de révisions apportées au calcul du revenu, de changements survenus dans la situation familiale ou de modifications législatives. Par exemple, les prestations familiales de la C.-B., la prestation pour enfants de la Saskatchewan et la prestation pour enfants de la Nouvelle-Écosse ont été restructurées en juillet 2000. Les clients ont reçu des explications au sujet de leurs prestations, leur indiquant la source du paiement au début du cycle de versement et les redressements apportés.

Nous avons amorcé la refonte du programme et du système d'administration du crédit pour la TPS/TVH afin d'accroître l'équité et de veiller à ce que les clients reçoivent bien les montants auxquels ils ont droit. D'ici deux ans, le système révisé réagira mieux aux changements qui surviennent dans la situation familiale au cours de l'année de prestations. Il exercera également des contrôles plus rigoureux des prestations versées à l'égard des enfants, améliorera l'exactitude des paiements et s'harmonisera au besoin avec le programme de la PFCE.

Résultat escompté : Les Canadiens reçoivent les prestations auxquelles ils ont droit

Résultat attendu 2





Conclusion

Les Canadiens doivent pouvoir compter qu'ils recevront le montant exact d'aide au moment voulu. **Nous sommes dans l'ensemble convaincus que, pour 2000-2001, nous avons atteint le niveau de rendement souhaité concernant ce résultat.**

Faits saillants

Exactitude – Pour que les versements soient calculés correctement et faits à temps, les listes de bénéficiaires doivent être fiables et à jour. L'un des indicateurs de notre rendement à ce chapitre est le taux d'erreur dans le traitement interne. Pour 2000-2001, notre taux est demeuré en deçà de notre norme de 2 %.

Il existe plusieurs autres facteurs qui peuvent avoir une incidence sur l'exactitude des paiements. Nous avons déployé des efforts importants pour assurer l'exactitude des listes de bénéficiaires et pour cerner de façon quantitative les domaines où il y a inobservation des lois et des règlements.

Les clients qui estiment ne pas avoir reçu le bon montant de prestation sont invités à communiquer avec l'ADRC. L'activité liée aux corrections a diminué au fil des ans, même si le nombre et la valeur des versements ont augmenté. Nous contrôlons la production afin de garantir dans une mesure raisonnable que les chèques sont exacts avant d'être expédiés par la poste.

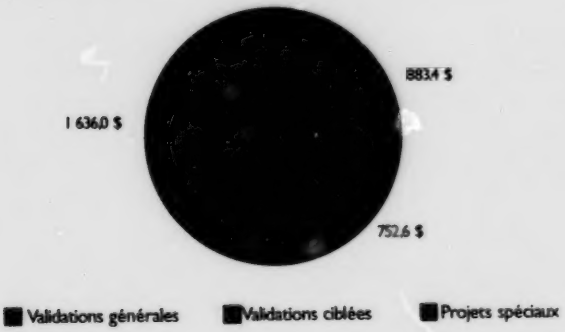
Afin de rehausser notre niveau d'assurance, nous avons, au cours de l'exercice écoulé, affecté des ressources supplémentaires aux validations de programme et à la mise sur pied d'un entrepôt de données et de dépôts de données. Afin d'assurer l'exactitude des versements :

- nous exécutons des activités de validation afin de distinguer les clients à haut risque de ceux qui observent volontairement la loi;
- nous apportons des redressements aux comptes de particuliers, quand c'est justifié;
- nous calculons les taux d'inobservation à l'aide d'échantillons statistiques; et
- nous corrigeons les versements en trop et les versements insuffisants.

Nous recourons à des validations générales pour évaluer les secteurs de risque et corriger les erreurs. Nous employons des validations ciblées pour traiter les demandes à haut risque. Parmi les projets que nous avons réalisés en 2000-2001, mentionnons une validation générale concernant les enfants de plus de 15 ans et un examen ciblé du nombre d'enfants déclarés par les ménages qui demandent à la fois la PFCE et le crédit pour la TPS/TVH.

En 2000-2001, nous avons examiné près de 104 000 cas dans le cadre de nos programmes de validation générale et de validation ciblée, et nous avons traité environ 29 000 redressements. Ces examens ont compté pour 94 % des 110 000 validations prévues. Étant donné que notre groupe de validation et de contrôle est relativement nouveau, notre objectif pour l'an prochain est de mettre en place un effectif stable qui exécutera toutes les validations prévues.

Tableau 5 : Dépenses du secteur des prestation consacrées aux programmes de validation (000 $)



Le système d'aide à la décision pour les programmes de prestations (SADPP) a été mis au point dans le but d'améliorer nos programmes de validation. À cette fin, il cerne les secteurs à problèmes, dégage les tendances et cible les secteurs (p. ex. l'état civil — la base du calcul du revenu familial) qui ont besoin d'un examen plus poussé. Dans le cadre du SADPP, nous élaborons actuellement une structure d'entrepôt de données. L'entrepôt de données nous permettra de concentrer de plus en plus les ressources sur les secteurs qui présentent les plus grands risques. L'an dernier, grâce aux dépôts de données, nous avons pu améliorer notre programme de rapprochement des comptes de conjoints, prendre de meilleures décisions d'affaires, obtenir des résultats au chapitre du rendement et fournir de l'information aux provinces et aux territoires. Tout en sachant que des considérations liées à la confidentialité limitent notre marge de manœuvre, nous comptons améliorer l'exactitude des données sur les clients et nous familiariser davantage avec ces outils afin de mieux cerner à l'avenir les secteurs de risque et de mieux nous y attaquer.

Le SADPP permettra de mieux répondre aux demandes spéciales concernant diverses données fiscales et données sur les enfants et améliorera l'exactitude des données sur les programmes. Les deux premières phases du SADPP, en fonction depuis avril 1999 et avril 2000, sont les principales sources de la charge de travail de la validation. Au nombre des améliorations apportées en 2000-2001, mentionnons la mise au point de dépôts de données pour les droits au crédit d'impôt pour personnes handicapées (CIPH) et à la PFCE.

Étant donné que le CIPH est un programme très complexe et très délicat qui exige un haut degré d'exactitude et d'uniformité, toutes les demandes doivent être examinées avant d'être approuvées. Nous refusons en moyenne 15 % des demandes. Le vieillissement de la population et des améliorations apportées récemment au programme ont eu pour effet de hausser le nombre de demandes. Il est de ce fait beaucoup plus difficile de maintenir efficacement le programme aux niveaux de financement actuels. Une certaine forme de restructuration du système et le nouveau dépôt de données ont aidé à protéger les recettes en jeu tout en permettant de continuer d'offrir un niveau de service élevé aux personnes ayant une déficience.

Pour prévenir les difficultés que pourrait causer une interruption des prestations, nous versons des paiements conditionnels aux clients qui ont produit leur déclaration en retard mais qui devraient, selon leur dossier de déclaration des années passées, conserver leur droit aux prestations. Il arrive parfois que cette pratique ou une erreur entraîne un versement en trop. Des paiements en trop surviennent aussi lorsque les clients nous avisent de certains changements après le fait accompli (p. ex. changement à la garde des enfants ou de l'état civil) ou en raison de nos efforts de validation et de contrôle. Le niveau global des dettes constituées par des versements en trop est demeuré stable au cours des dernières années; il représente environ 1,7 % du total des prestations versées chaque année, soit près de 116 millions de dollars .

Comme ces dettes représentent un montant élevé, nous avons pris des mesures pour les réduire, entre autres la compensation automatique des dettes au titre de la PFCE par les remboursements d'impôt T1 et d'autres crédits. De plus, en 1998, nous avons réduit de moitié le nombre de paiements conditionnels que nous versions pour éviter l'interruption possible des prestations. L'inventaire des recouvrements de PFCE a été automatisé en février 2000, et le centre d'appels pour les recouvrements à Ottawa s'occupe maintenant des dettes au chapitre de la PFCE qui sont inférieures à 1 000 $. Les versements en trop au titre du crédit pour la TPS/TVH demeurent dans les comptes de crédit pour la TPS/TVH des clients, ce qui nous permet d'exercer un meilleur contrôle et de fournir une analyse détaillée. Les nouveaux projets de validation et de contrôle et les ressources locales supplémentaires qui y sont consacrées aident à mieux repérer les versements en trop.

En ce qui touche les autres services, DRHC et l'ADRC ont mis au point des initiatives conjointes. Celles-ci comprennent notamment des lignes directrices et du matériel de formation pour le traitement des cas complexes de fraudes ou d'abus possibles au chapitre de l'AE à cause de leurs conséquences éventuelles, de leur grande visibilité ou de leur volatilité. Des programmes sont en place pour valider les renseignements et veiller à ce que les gains et les cotisations au RPC soient consignés correctement aux dossiers des clients à DRHC. Grâce au repérage et à la correction des cotisations au RPC et à l'AE sur les feuillets T4 inexacts, les données sur le RPC transmises à DRHC sont améliorées, tout comme l'observation des lois et des règlements. Au cours de 2000-2001, l'ADRC a joint ses efforts à ceux de DRHC et de la Régie des rentes du Québec pour résoudre plus de 400 000 cas accumulés d'inscription en double au Régime de pensions du Canada/ Régie des rentes du Québec (RPC/RRQ). Ces efforts ont permis de remédier à des situations qui auraient pu entraîner des trop-payés de pension ou fausser la facturation entre le RPC et le RRQ. En outre, nous nous sommes engagés — dans le respect des lois touchant la confidentialité — à appuyer nos partenaires fédéraux dans leur recherche de meilleurs moyens pour faire en sorte que tous les bénéficiaires potentiels connaissent les programmes de la pension de la Sécurité du revenu et du Supplément de revenu garanti.

Rapidité des paiements – Nous nous sommes engagés à ce que les clients reçoivent à temps les prestations auxquelles ils ont droit. D'après nos renseignements, nous estimons que plus de 98 % des paiements (34 millions pour la PFCE et 33 millions pour le crédit pour la TPS/TVH) ont été calculés correctement, et plus de 99 % ont été faits à temps en 2000-2001. Nous assurons la coordination avec Travaux publics et Services gouvernementaux Canada (TPSGC) pour veiller à ce que Postes Canada distribue ces versements aux dates voulues.

Un échantillon de demandes de PFCE prélevé en mars 2000 montre que nous respectons notre norme de service au public en traitant 98 % des demandes avant la fin du deuxième mois suivant leur réception. Étant donné que les prestations fiscales pour enfants provinciales sont liées à la PFCE, nous sommes certains qu'elles sont également versées à temps.

La demande de crédit pour la TPS/TVH est incluse dans la déclaration T1 et est traitée en même temps que celle-ci. Au cours de 2000-2001, nous avons terminé le traitement de 98 % de toutes les déclarations T1 produites à temps au milieu de juin. L'atteinte de nos objectifs concernant le traitement des demandes de PFCE et des déclarations T1 nous permet d'entreprendre le versement des prestations de l'année, sans délai.

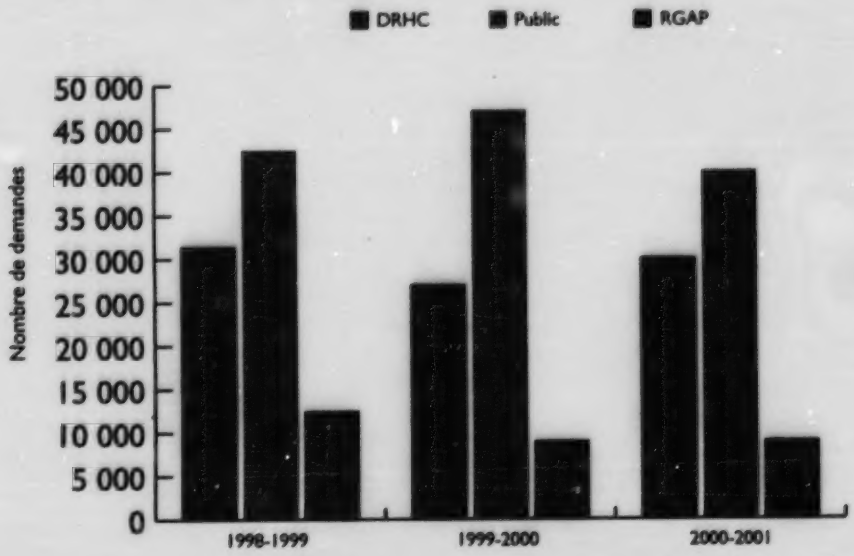
La mise à jour des comptes – ou mise à jour des listes de bénéficiaires pour corriger les renseignements figurant aux comptes — influe également sur la rapidité d'exécution. Notre objectif pour la PFCE, les programmes provinciaux/territoriaux et le crédit pour la TPS/TVH est de traiter 98 % des redressements en l'espace de 20 jours. En 2000-2001, nous en avons traité 76 % dans ce délai; ce taux représente une amélioration importante par rapport à notre rendement de 1999-2000 (57 %), mais se situe encore bien en deçà de notre objectif.

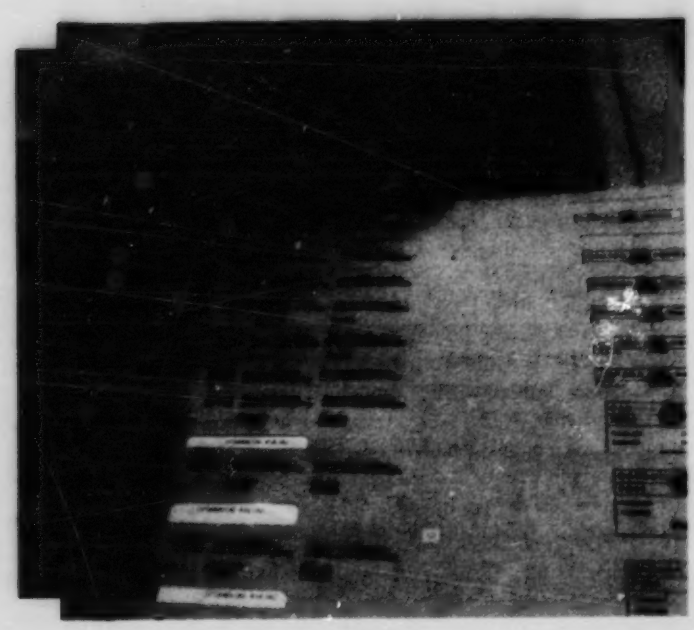
En ce qui a trait aux autres services, nous percevons les cotisations au RPC/AE et fournissons aux Canadiens, pour le compte de DRHC, des décisions justes, impartiales et fiables sur les programmes de RPC et d'AE. L'ADRC a répondu à 75 000 demandes de décision l'an dernier. Les décisions comptent pour beaucoup quand il s'agit de s'assurer que tous les Canadiens sont traités de manière équitable pour ce qui est de l'accès à ces programmes de prestations sociales. Ce service permet aussi d'offrir au public une meilleure information, ce qui favorise l'observation volontaire des lois régissant le RPC et l'AE.

Aux termes de notre protocole d'entente avec DRHC, nous nous engageons à traiter 85 % des quelque 28 000 demandes annuelles de décision émanant de DRHC dans un délai de 15 jours pour les cas où une demande de prestations est en instance, et dans un délai de 31 jours pour les autres cas. Pour l'exercice 2000-2001, nous avons respecté ces délais dans 81 % des cas. Nous n'avons pas atteint notre objectif en raison de la mise en œuvre d'un nouveau système de gestion des cas, qui a requis des efforts d'apprentissage importants de la part de notre personnel. Toutefois, au cours des six derniers mois de 2000-2001, notre taux de parachèvement a atteint 87 %, ce qui témoigne d'une grande amélioration. Nous travaillons actuellement en collaboration avec DRHC pour mettre au point un lien électronique entre nos opérations afin d'accélérer le traitement des demandes de décision.

Bien que le protocole d'entente conclu avec DRHC comporte des engagements concernant les délais de traitement des demandes de décision émanant de DRHC, il ne prévoit pas de délai d'exécution pour les demandes qui proviennent du public ou qui font suite au processus de revue des gains assurables et ouvrant droit à pension (RGAP). Toutefois, nos objectifs internes consistent à traiter les demandes engendrées par la RGAP dans les 90 jours suivant leur réception, et les demandes émanant du public dans un délai de 31 jours. Nous avons traité dans les délais 54 % des demandes engendrées par la RGAP et 59 % des demandes provenant du public. La mise en œuvre du système de gestion des cas s'est répercutée sur ces charges de travail tout comme sur les demandes de décision émanant de DRHC. Cependant, après les cinq premiers mois de l'exercice 2001-2002, le taux de traitement dans les délais est passé à 88 % pour les demandes engendrées par la RGAP et à 70 % pour les demandes émanant du public. En outre, dans le cadre de l'élaboration de la fiche d'évaluation équilibrée, nous analysons actuellement ces charges de travail afin de vérifier si des objectifs adéquats et réalistes sont établis.

Tableau 6 : Demandes de décision RPC/AE





Résultat escompté : Les provinces, les territoires et d'autres ministères fédéraux peuvent compter sur l'ADRC en tant que joueur clé dans la prestation de services

Résultat attendu 3

Conclusion
L'ADRC a réalisé d'importants progrès au cours de la première année d'un programme pluriannuel visant à accroître les partenariats avec les provinces et territoires. Nous avons rempli tous les engagements que nous avions pris concernant la distribution de prestations et la fourniture d'autres services pour le compte de nos partenaires fédéraux, provinciaux et territoriaux, y compris l'élaboration d'accords-cadres touchant la prestation de services.

Faits saillants

Notre système de traitement imposant et efficace nous offre la souplesse nécessaire pour nous adapter aux exigences nouvelles et changeantes de nos partenaires et exécuter, dans les délais, des programmes de prestations permanents. L'évaluation de notre rendement se fonde sur l'appréciation qu'en ont faite les gestionnaires en fonction de données de qualité raisonnable.

Programmes permanents – Nous avons continué d'élaborer et d'administrer de nouveaux programmes provinciaux/territoriaux en nous servant des infrastructures existantes pour la distribution du crédit pour la TPS/TVH et de la PFCE. Nous les avons adaptées de manière à appliquer les règles administratives propres aux provinces pour la détermination de l'admissibilité en fonction du revenu, de l'état civil, du lieu de résidence ou du dossier de production de déclarations. Nous avons négocié des ententes spéciales pour la distribution des paiements par l'intermédiaire de TPSGC, et nous avons offert des services spécialisés de renseignements aux clients par l'entremise de nos agents et de nos réseaux actuels.

Nous fournissons des données sur les programmes à nos partenaires. Des transferts de données sont effectués pour les prestations familiales de la C.-B., la prestation pour enfants de la Saskatchewan et la prestation pour enfants de Terre-Neuve et du Labrador, et des transferts ont commencé en juillet 2001 pour la prestation pour enfants de la Nouvelle-Écosse. Ces programmes fournissent une aide garantie et contribuent à réduire la pauvreté chez les enfants du Canada.

Nous alimentons aussi en données d'autres provinces et ministères fédéraux pour leur permettre de réaliser un certain nombre de programmes que l'ADRC n'administre pas elle-même.

Le transfert de données sur le supplément de la prestation nationale pour enfants (SPNE) constitue le pivot opérationnel de l'initiative intergouvernementale de la prestation nationale pour enfants. De nouvelles interfaces électroniques ont amélioré la prestation des services, ont permis de fournir de façon rapide et sûre des renseignements clés et ont assuré une meilleure synchronisation des programmes fédéraux, provinciaux et territoriaux, tout en respectant l'ensemble des exigences en matière de confidentialité.

En septembre 2000, nous avons pris les dispositions nécessaires pour la tenue d'un sondage indépendant auprès des provinces et des territoires qui reçoivent des données sur les programmes de prestations aux enfants et aux familles administrés par l'ADRC (y compris la PFCE) et des données sur le SPNE. Les résultats révèlent un bon degré de satisfaction chez les répondants : les données sont jugées exactes (78 % en étant satisfaits ou très satisfaits), complètes (67 % en étant satisfaits ou très satisfaits) et fournies en temps opportun (67 % en étant satisfaits ou très satisfaits).

Nous administrons le Programme de compensation de dette par remboursement, qui permet de compenser les dettes des particuliers envers nos partenaires fédéraux, provinciaux et territoriaux au moyen des remboursements d'impôt, des paiements du crédit pour la TPS/TVH et des crédits d'impôt provinciaux (compensation d'une somme totale de 100 millions de dollars l'an dernier).

Activités nouvelles – En 2000-2001, nous avons mis en place le crédit pour la taxe de vente de la Saskatchewan et avons restructuré des programmes provinciaux de prestations aux enfants et aux familles, de même que des programmes de versements ponctuels, touchant près de 15 millions de bénéficiaires. Cela comprend le dividende aux contribuables de l'Ontario (plus de 5 millions de bénéficiaires), le remboursement de la taxe sur l'énergie de l'Alberta (plus de 2 millions de bénéficiaires) et le programme des allocations pour frais de chauffage de 1,5 milliard de dollars (8,7 millions de bénéficiaires). Nous avons aussi élaboré un autre programme de paiement provincial, soit la remise pour les coûts énergétiques de la Colombie-Britannique, versée en mai 2001, et nous avons transféré des données à Terre-Neuve pour appuyer son programme de remise sur le coût du mazout. Dans l'ensemble, nous avons atteint nos buts au chapitre de la rapidité d'exécution et de l'exactitude. Toutefois, l'interprétation des critères d'admissibilité au remboursement des coûts du combustible a engendré plus de demandes de renseignements que ce à quoi nous nous attendions.

Nous avons négocié des échanges de services avec les commissions des accidents du travail (CAT). Nous travaillons déjà en partenariat avec la CAT de la Nouvelle-Écosse pour offrir aux entreprises un guichet unique pour les retenues à la source de l'ADRC et les indemnités de la CAT. Une initiative semblable est en cours en Colombie-Britannique, et l'Île-du-Prince-Édouard, Terre-Neuve, le Yukon, la Saskatchewan et le Manitoba ont manifesté de l'intérêt pour ce projet.

Conformément à la *Loi sur l'ADRC*, le commissaire a soumis les premiers rapports annuels aux provinces et territoires et a invité leurs représentants respectifs à le rencontrer. De plus, des accords-cadres de gestion de services ont été signés avec quatre provinces et un territoire, et des pourparlers sont en cours avec les autres provinces et territoires.

Le chemin *à prendre*

Compte tenu des observations que nous venons de faire sur notre rendement, nous prendrons les mesures suivantes en 2001-2002 pour améliorer celui-ci :

• Améliorer l'accessibilité aux lignes téléphoniques	Implanter des réseaux 1 800 pour les clients qui reçoivent la PFCE et le crédit pour la TPS/TVH. Communiquer les normes de services au public qui sont adaptées des cibles internes de rendement existantes.	Juin 2001 (PFCE) Janvier 2002 (CTPS)
• Nouvelles normes de service	Instaurer des normes en matière de mise à jour des comptes et de validation et conseils.	2001-2002
• Les particuliers peuvent modifier des données personnelles au moyen d'Internet	Mettre en branle un projet exploratoire GED. Les plans élaborés dans ce domaine doivent notamment prévoir des options libre-service, par exemple la possibilité de demander des prestations en ligne et d'examiner les comptes de prestations.	Février 2002
• Allocations spéciales pour enfants (ASE) sur Internet	Accroître de 30 % le nombre d'enfants visés par les paiements chez les clients qui demandent les ASE par voie électronique, et accroître de 75 % le pourcentage d'opérations électroniques relatives aux ASE qui sont traitées automatiquement.	2001-2002
• Améliorer l'exécution du programme du crédit pour la TPS/TVH et réduire les délais de réponse	Initiative d'assouplissement du crédit pour la TPS/TVH visant à rehausser l'équité, à aider les clients à recevoir les montants complets auxquels ils ont droit, à rectifier rapidement les prestations pour tenir compte des changements survenus, à assurer une administration plus uniforme du programme et à garantir l'exactitude des paiements.	Premiers changements juillet 2001 Changements majeurs juillet 2002
• Améliorer le programme du CIPH	Appliquer de nouvelles dispositions concernant les aides admissibles au crédit de la vie et améliorer la validation des demandes de crédit d'impôt pour personnes handicapées (CIPH).	2001-2004
• Faire mieux connaître les programmes aux clients et accroître leur satisfaction	Donner suite au sondage sur la satisfaction de la clientèle.	Juillet 2001

Le chemin *à prendre*

Compte tenu des observations que nous venons de faire sur notre rendement, nous prendrons les mesures suivantes en 2001-2002 pour améliorer celui-ci :

Résultats prévus	Activités connexes	Dates d'achèvement prévues
• Améliorer l'accessibilité aux lignes téléphoniques	Implanter des réseaux 1 800 pour les clients qui reçoivent la PFCE et le crédit pour la TPS/TVH. Communiquer les normes de services au public qui sont adaptées des cibles internes de rendement existantes.	Juin 2001 (PFCE) Janvier 2002 (CTPS)
• **Nouvelles normes de service**	**Instaurer des normes en matière de mise à jour des comptes et de validation et contrôle.**	**2001-2002**
• Les particuliers peuvent modifier des données personnelles au moyen d'Internet	Mettre en branle un projet exploratoire GED. Les plans élaborés dans ce domaine doivent notamment prévoir des options libre-service, par exemple la possibilité de demander des prestations en ligne et d'examiner les comptes de prestations.	Février 2002
• **Allocations spéciales pour enfants (ASE) sur Internet**	**Accroître de 50 % le nombre d'enfants visés par les paiements chez les clients qui demandent les ASE par voie électronique, et accroître de 75 % le pourcentage d'opérations électroniques relatives aux ASE qui sont traitées automatiquement.**	**2001-2002**
• Améliorer l'exécution du programme du crédit pour la TPS/TVH et réduire les délais de réponse	Initiative d'assouplissement du crédit pour la TPS/TVH visant à rehausser l'équité, à aider les clients à recevoir les montants complets auxquels ils ont droit, à rectifier rapidement les prestations pour tenir compte des changements survenus, à assurer une administration plus uniforme du programme et à garantir l'exactitude des paiements.	Premiers changements juillet 2001 Changements majeurs juillet 2002
• **Améliorer le programme du CIPH**	**Appliquer de nouvelles dispositions concernant les soins nécessaires au maintien de la vie et améliorer la validation des demandes de crédit d'impôt pour personnes handicapées (CIPH).**	**2001-2004**
• Faire mieux connaître les programmes aux clients et accroître leur satisfaction	Donner suite au sondage sur la satisfaction de la clientèle.	Juillet 2001

• Simplifier les processus administratifs touchant les CAT et améliorer la trésorerie des entreprises	Pour ce qui est de la CAT de la Nouvelle-Écosse, offrir des options de paiement plus nombreuses et coordonner les dates de paiement. Négociations en cours au sujet des CAT avec d'autres provinces.	2001-2004
• Améliorer les données sur le rendement, la validation ciblée et le contrôle	Utiliser plus efficacement le système d'aide à la décision pour les programmes de prestations ainsi que les fonctions automatisées de l'entrepôt de données et des dépôts de données connexes.	2001-2004
• Respecter les délais fixés dans le protocole d'entente conclu avec DRHC pour ce qui est des décisions RPC/AE	Utiliser efficacement le système de gestion des cas.	2001-2002
• Démontrer la réduction des coûts d'ensemble pour les contribuables	Élaborer un modèle pour démontrer les économies réalisées.	2001- 2004
• Gestion efficace du rendement	Mettre en œuvre le cadre de mesure du rendement de l'ADRC pour le secteur des prestations.	2001-2004

• Simplifier les processus administratifs touchant les CAT et améliorer la trésorerie des entreprises	Pour ce qui est de la CAT de la Nouvelle-Écosse, offrir des options de paiement plus nombreuses et coordonner les dates de paiement. Négociations en cours au sujet des CAT avec d'autres provinces.	2001-2004
• Améliorer les données sur le rendement, la validation ciblée et le contrôle	Utiliser plus efficacement le système d'aide à la décision pour les programmes de prestations ainsi que les fonctions automatisées de l'entrepôt de données et des dépôts de données connexes.	2001-2004
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• Démontrer la réduction des coûts d'ensemble pour les contribuables	Élaborer un modèle pour démontrer les économies réalisées.	2001- 2004
• Gestion efficace du rendement	Mettre en œuvre le cadre de mesure du rendement de l'ADRC pour le secteur des prestations.	2001-2004

Services *des douanes*

Système d'évaluation

■ **Les résultats attendus ont été atteints**

- **L'évaluation est fondée sur des données de bonne qualité :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie atteints**

- **L'évaluation est fondée sur des données de qualité raisonnable :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé, dans la plupart des cas, par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie non atteints**

- **L'évaluation est fondée sur des données de faible qualité :** Il y a des lacunes importantes quant à la solidité des renseignements sur le rendement; la notation du rendement est fonction du jugement des gestionnaires en place, appuyé entièrement ou en majorité par des renseignements qualitatifs provenant de sources ou de méthodes informelles.

Au sujet des *Services des douanes*

Les douanes fournissent des politiques, des programmes, des procédures et une orientation fonctionnelle pour le traitement des marchandises commerciales et des voyageurs. Il leur incombe principalement de surveiller et de contrôler l'importation et l'exportation de marchandises restreintes ou contrôlées, de réprimer la contrebande, d'empêcher l'entrée de marchandises prohibées et de personnes jugées inadmissibles ou indésirables, et d'appliquer la législation intérieure et commerciale. Les services des douanes sont répartis en cinq domaines clés : la gestion de la frontière, la vérification après la mainlevée, les services à la clientèle, les mesures spéciales d'importation et les relations internationales.

Les douanes sont responsables de la *Loi sur les douanes* et du *Tarif des douanes*, et elles appliquent les lois canadiennes régissant le commerce et les voyages internationaux au nom d'autres organismes fédéraux, provinciaux et territoriaux. Ceux-ci comprennent les ministères des Finances, de la Justice, de la Santé, des Transports, des Affaires étrangères et du Commerce international (MAECI), Citoyenneté et Immigration Canada, le Solliciteur général, Statistique Canada, l'Agence canadienne d'inspection des aliments et les régies des alcools.

Les douanes veillent aussi à l'application de la législation intérieure, frontalière et commerciale, ainsi que des accords commerciaux internationaux comme l'Accord de libre-échange nord-américain et la Convention sur le commerce international des espèces de faune et de flore sauvages menacées d'extinction (CITES). Nous participons également à divers forums internationaux, notamment à l'Organisation mondiale du commerce (OMC), à l'Organisation mondiale des douanes (OMD), à l'Organisation des Nations Unies (ONU) et au forum de Coopération économique Asie-Pacifique (APEC).

La modernisation de nos services douaniers a débuté en 1998 avec la parution du Schéma directeur des douanes et de l'administration des politiques commerciales. Ce document de travail nous a permis de mener des consultations approfondies auprès des clients, des parties intéressées et des employés. Nous avons utilisé l'information que nous avons obtenue lors de ces consultations pour élaborer le Plan d'action des douanes, un programme de transformation des affaires que le ministre a lancé en avril 2000. On peut consulter le Schéma directeur et le Plan d'action des douanes sur le site Web de l'ADRC, à www.adrc.gc.ca.

Dépenses du secteur d'activité

Le budget opérationnel du secteur d'activité des Services des douanes était de 515 millions de dollars en 2000-2001, soit 16 % du budget total de l'ADRC.

Tableau 1: Dépenses du secteur d'activité

Dépenses prévues[1] (000 $)	406 708	422 658	3,9 %	460 038	8,9 %
Autorisations allouées[2] (000 $)	457 625	483 226	5,6 %	515 430	6,7 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ETP prévus	7 480	7 559	1,1 %	7 918	4,7 %
Autorisations totales (ETP)	7 629	7 811	2,4 %	7 992	2,3 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1]Budget principal des dépenses

[2]Budget principal + Budgets supplémentaires des dépenses + rajustements de fin d'année, soit le montant total qui peut être dépensé.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Les 7 206 ETP (équivalents temps plein) représentent environ 8 000 employés des douanes en période de pointe, tant à l'Administration centrale que dans les six régions : Atlantique, Québec, Nord de l'Ontario, Sud de l'Ontario, Prairies et Pacifique. Il y a 147 postes frontaliers terrestres, 67 bureaux de service de remplacement intérieurs, 187 aéroports (dont 13 grands aéroports), 76 postes de dédouanement des bateaux (y compris trois grands points de passage pour les conteneurs maritimes) et 15 postes ferroviaires. Cela totalise 492 sites : la plupart sont pourvus de personnel, les autres sont desservis par d'autres bureaux.

En 2000-2001, les douanes ont servi plus de 111 millions de voyageurs et traité plus de 23 millions d'envois par messageries et 10,6 millions d'expéditions commerciales. Elles ont perçu plus de 3 milliards de dollars en droits d'importation et 23 milliards de TPS/TVH, servi 161 000 importateurs commerciaux et traité des importations d'une valeur de 357 milliards de dollars.

Tableau 2 : Fiche de rendement des douanes

La qualité accrue des services offerts aux voyageurs et aux négociants répond à leurs besoins et les encourage à observer volontairement les lois et les règlements dans les domaines du commerce et des opérations frontalières.		• On a cherché à obtenir des changements législatifs pour améliorer la prestation des services et mettre en œuvre des pénalités systémiques. • On a simplifié de façon proactive les services douaniers de sorte que les clients reçoivent plus d'options qui répondent mieux à leurs besoins. • Dans l'ensemble, on a amélioré la stabilité, la fiabilité et l'accessibilité de tous les modes de prestation de services.	2-91 2-92 2-92
Une gestion responsable à la frontière minimise le fardeau de l'observation, tout en préservant l'intégrité des programmes.		• D'après des contrôles effectués selon un échantillonnage aléatoire, les voyageurs et les négociants respectent généralement les lois et règlements appliqués à la frontière; toutefois, ces échantillons ne sont pas statistiquement fiables. • On a élaboré et lancé le Plan d'amélioration de l'observation. • On a proposé des mesures législatives qui, si elles sont adoptées, nous offriront un éventail élargi de sanctions destinées à décourager l'inobservation. • D'importantes améliorations doivent être apportées au cadre servant à la vérification après la mainlevée et à la mesure du rendement. • On a mené un nombre accru d'enquêtes antidumping pour protéger les entreprises canadiennes.	2-97 2-97 2-91 2-96 2-96
On réagit rapidement aux risques liés à la santé et à la sécurité grâce à un service de renseignement efficace et à une saine collaboration avec d'autres partenaires dans les domaines de l'exécution et de la santé.		• Stratégies de prévention appuyées de façon proactive pour réduire les risques liés à la santé et à la sécurité (p. ex. fièvre aphteuse, Sommet des Amériques). • Augmentation des quantités interceptées de stupéfiants et de marchandises réglementées par d'autres ministères. • Nouveaux pouvoirs conférés aux agents dans des secteurs choisis, pour mieux protéger les Canadiens contre les risques. • Des améliorations doivent être apportées aux protocoles d'entente avec nos partenaires nationaux et internationaux et avec les autres ministères fédéraux, notamment pour l'établissement de priorités et la communication des résultats.	2-101 2-99 2-100 2-99
Certitude et uniformité pour les exportateurs et les Canadiens qui voyagent à l'étranger.		• Nous avons offert de l'assistance technique pour soutenir la modernisation des douanes en Asie et en Amérique (p. ex. APEC, ALEA) et collaboré avec le Groupe des Sept pour harmoniser nos données commerciales et nos normes technologiques. • Nous avons été actifs au sein de l'OMD et de ses comités pour améliorer la transparence des pratiques des services douaniers dans le monde.	2-103 2-102
Des employés bien informés et compétents.		• Il y a encore des défis se rapportant à la formation des agents chargés des services à la clientèle, de la vérification et de l'observation. • On a accompli des progrès remarquables dans la formation des inspecteurs des douanes.	2-104 2-104
[illegible]		• On a accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003 (qui comprend le Plan d'action des douanes).	2-106

Dépenses du secteur d'activité

Le budget opérationnel du secteur d'activité des Services des douanes était de 515 millions de dollars en 2000-2001, soit 16 % du budget total de l'ADRC.

Tableau 1: Dépenses du secteur d'activité

SERVICES DES DOUANES	1998-1999	1999-2000	POURCENTAGE D'AUGMENTATION	2000-2001	POURCENTAGE D'AUGMENTATION
Dépenses prévues[1] (000 $)	406 708	422 658	3,9 %	460.138	8,9 %
Autorisations allouées[2] (000 $)	457 625	483 226	5,6 %	515 430	6,7 %
Dépenses réelles (000 $)	**457 346**	**479 302**	**4,8 %**	**495 885**	**3,5 %**
ETP prévus	7 480	7 559	1,1 %	7 918	4,7 %
Autorisations totales (ETP)	7 629	7 811	2,4 %	7 992	2,3 %
Nombre réel d'ETP	**7 309**	**7 001**	**-4,2%**	**7 206**	**2,9 %**

[1]Budget principal des dépenses

[2]Budget principal + Budgets supplémentaires des dépenses + rajustements de fin d'année, soit le montant total qui peut être dépensé.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

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En 2000-2001, les douanes ont servi plus de 111 millions de voyageurs et traité plus de 23 millions d'envois par messageries et 10,6 millions d'expéditions commerciales. Elles ont perçu plus de 3 milliards de dollars en droits d'importation et 23 milliards de TPS/TVH, servi 161 000 importateurs commerciaux et traité des importations d'une valeur de 357 milliards de dollars.

Tableau 2 : Fiche de rendement des douanes

SERVICES DES DOUANES

Résultat escompté : Le niveau de sécurité des Canadiens et les intérêts des entreprises sont protégés et la prospérité du Canada est accrue grâce à la frontière.

Gérer le continuum de l'observation (les lois et des règlements

RÉSULTATS ATTENDUS		RÉSULTATS RÉELS DÉMONTRÉS PAR	Page
La qualité accrue des services offerts aux voyageurs et aux négociants répond à leurs besoins et les encourage à observer volontairement les lois et les règlements dans les domaines du commerce et des opérations frontalières.		• On a cherché à obtenir des changements législatifs pour améliorer la prestation des services et mettre en œuvre des pénalités systémiques. • On a simplifié de façon proactive les services douaniers de sorte que les clients reçoivent plus d'options qui répondent mieux à leurs besoins. • Dans l'ensemble, on a amélioré la stabilité, la fiabilité et l'accessibilité de tous les modes de prestation de services.	2-91 2-92 2-92
Une gestion responsable à la frontière minimise le fardeau de l'observation, tout en préservant l'intégrité des programmes.	●	• D'après des contrôles effectués selon un échantillonnage aléatoire, les voyageurs et les négociants respectent généralement les lois et règlements appliqués à la frontière; toutefois, ces échantillons ne sont pas statistiquement fiables. • On a élaboré et lancé le Plan d'amélioration de l'observation. • On a proposé des mesures législatives qui, si elles sont adoptées, nous offriront un éventail élargi de sanctions destinées à décourager l'inobservation. • D'importantes améliorations doivent être apportées au cadre servant à la vérification après la mainlevée et à la mesure du rendement. • On a mené un nombre accru d'enquêtes antidumping pour protéger les entreprises canadiennes.	2-97 2-97 2-91 2-96 2-96
On réagit rapidement aux risques liés à la santé et à la sécurité grâce à un service de renseignement efficace et à une saine collaboration avec d'autres partenaires dans les domaines de l'exécution et de la santé.	■	• Stratégies de prévention appuyées de façon proactive pour réduire les risques liés à la santé et à la sécurité (p. ex. fièvre aphteuse, Sommet des Amériques). • Augmentation des quantités interceptées de stupéfiants et de marchandises réglementées par d'autres ministères. • Nouveaux pouvoirs conférés aux agents dans des secteurs choisis, pour mieux protéger les Canadiens contre les risques. • Des améliorations doivent être apportées aux protocoles d'entente avec nos partenaires nationaux et internationaux et avec les autres ministères fédéraux, notamment pour l'établissement de priorités et la communication des résultats.	2-101 2-99 2-100 2-99
Certitude et uniformité pour les exportateurs et les Canadiens qui voyagent à l'étranger.	●	• Nous avons offert de l'assistance technique pour soutenir la modernisation des douanes en Asie et en Amérique (p. ex. APEC, ALEA) et collaboré avec le Groupe des Sept pour harmoniser nos données commerciales et nos normes technologiques. • Nous avons été actifs au sein de l'OMD et de ses comités pour améliorer la transparence des pratiques des services douaniers dans le monde.	2-103 2-102
Des employés bien informés et compétents.		• Il y a encore des défis se rapportant à la formation des agents chargés des services à la clientèle, de la vérification et de l'observation. • On a accompli des progrès remarquables dans la formation des inspecteurs des douanes.	2-104 2-104
Nos activités de base sont en voie de transformation, ce qui nous permettra de mieux réaliser notre mission.	■ ●	**• On a accompli des progrès selon le Plan d'entreprise de 2000-2001 à 2002-2003 (qui comprend le Plan d'action des douanes).**	2-106

Évaluation de notre *rendement général*

Dans la fiche de rendement (tableau 2), nous évaluons le rendement des Services des douanes pour 2000-2001 par rapport aux cinq résultats attendus à l'appui de notre résultat escompté.

La santé et la sécurité des Canadiens ainsi que les intérêts des entreprises sont protégés, et la compétitivité du Canada est facilitée grâce à nos frontières – Une gestion responsable de la frontière, guidée par une saine gestion des risques et des partenariats, nous permet de trouver un juste équilibre pour la protection de la santé et de la sécurité des Canadiens et des intérêts des entreprises, en vue d'éliminer les risques et les menaces. Nous savons que les entreprises et les Canadiens observeront davantage les lois si nous leur en donnons la possibilité. Nous devons offrir transparence et cohérence aux négociants du Canada pour assurer des règles du jeu équitables et contribuer au bien-être général des Canadiens en appuyant la compétitivité du Canada à l'échelle internationale. Afin de protéger nos frontières et de faciliter les échanges commerciaux, nous avons besoin d'un effectif compétent, bien renseigné et suffisant pour offrir nos programmes.

Une cote est donnée pour chaque résultat attendu et indique si les résultats ont été atteints, en grande partie atteints ou en grande partie non atteints. Une cote distincte est fournie pour la qualité des renseignements sur lesquels chaque évaluation est fondée.

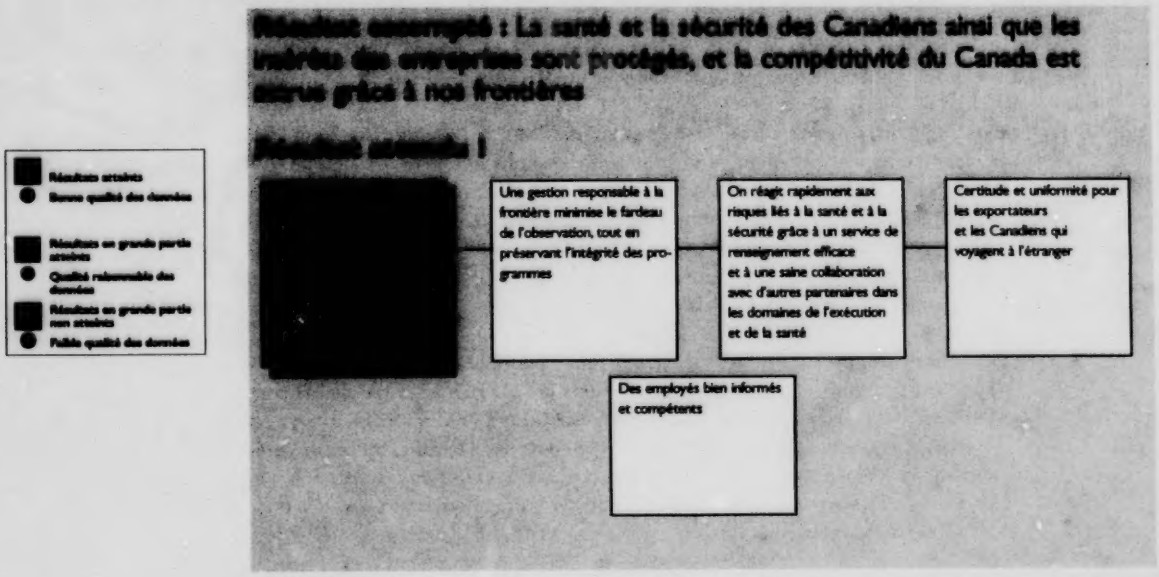
Tout comme pour d'autres secteurs d'activité, nous évaluons notre rendement par rapport à deux thèmes : **gérer le continuum de l'observation des lois et des règlements** et **innover pour l'avenir**. Dans l'ensemble, nous croyons avoir atteint en grande partie le résultat escompté. Toutefois, cette conclusion est fondée sur des données de faible qualité dans bon nombre de secteurs et repose sur l'utilisation de systèmes comme le système d'information sur le rendement G11. Nous avons reçu des commentaires positifs de la part de voyageurs, d'autres ministères et organismes (provinciaux et internationaux) et de négociants. Même si la rétroaction est encourageante, nous reconnaissons l'importance d'appuyer ces résultats par des données quantitatives.

Les douanes fonctionnent dans un environnement en « temps réel ». Nous devons donc nous adapter aux constantes fluctuations des volumes de circulation à la frontière, et nous avons investi avec succès dans des processus visant à faciliter les échanges transfrontaliers et les déplacements, tout en maintenant des niveaux de protection adéquats. Nous devons toutefois améliorer notre capacité de mesurer et d'évaluer les répercussions, et revoir notre méthodologie — en particulier les seuils requis pour un échantillonnage adéquat — pour assurer la validité statistique des résultats et des conclusions pour l'avenir. De plus, nous devons élaborer des données sur le rendement pour démontrer les résultats de notre participation à de nombreux comités internationaux.

Les rapports du Bureau du vérificateur général (BVG) et les rapports de rendement internes ont révélé les limites de nos mécanismes d'évaluation actuels. Nous avons l'intention d'améliorer la technologie servant à valider notre rendement grâce à l'introduction de la fiche d'évaluation équilibrée sous forme de projet pilote pour appuyer la gestion de l'information et grâce à l'amélioration des systèmes utilisés pour la collecte de données.

L'absence d'un cadre de travail éprouvé pour mesurer le rendement ne signifie pas que les douanes ne sont pas bien gérées. Il manque simplement de preuves quantitatives pour confirmer les preuves qualitatives obtenues auprès des clients et des partenaires et en fonction du jugement de la direction.

Détail de notre *rendement*



Conclusion

Nous croyons avoir en grande partie répondu aux attentes en ce qui a trait à l'amélioration des niveaux de service offerts aux voyageurs et aux négociants pour satisfaire à leurs besoins et encourager leur observation volontaire des lois régissant les échanges commerciaux et la frontière.

Faits saillants

En 2000-2001, nous avons fait des progrès dans notre quête de modifications législatives afin d'améliorer le service et l'observation des lois et des règlements et de mettre en place de nouveaux services, y compris un système automatisé de renseignements téléphoniques remodelé. Les modifications législatives ont toutefois été retardées, ce qui a eu des conséquences sur la mise en place de quelques engagements clés énoncés dans le Plan d'action des douanes. De plus, nous n'avons pas réussi à améliorer la stabilité de notre plate-forme de données électroniques pour les clients commerciaux. Selon une étude indépendante, nous avons en grande partie respecté les normes de service publiées pour le traitement des expéditions commerciales et des voyageurs.

Modifications législatives – Des révisions à la *Loi sur les douanes* ont été déposées au Sénat en mars 2001. Ces modifications permettraient à l'ADRC de mettre en œuvre le Plan d'action des douanes annoncé par le ministre en avril 2000, afin, notamment, d'administrer la nouvelle structure de sanctions pécuniaires : le Régime de sanctions administratives pécuniaires. Il s'agit d'une initiative clé visant à améliorer l'observation globale ainsi que la transparence et l'équité pour les négociants. Le Plan d'action des douanes aidera aussi l'ADRC à simplifier les services douaniers en offrant aux clients davantage d'options pour mieux répondre à leurs besoins, par exemple le Système de traitement accéléré des passagers, qui permettrait à des voyageurs préautorisés présentant un risque faible de passer plus rapidement à la douane.

Prestation de services électroniques – Nous perfectionnons l'utilisation des services électroniques afin d'améliorer l'accessibilité, la fiabilité et la stabilité grâce à un système électronique, au téléphone et à d'autres moyens de communications, comme le montrent les trois initiatives suivantes :

- **Système d'information automatisé des douanes (SIAD)** – En juin 2000, nous avons mis en œuvre un service téléphonique automatisé remodelé utilisant une technologie de pointe sur un réseau 1 800. Le système offre un service continu grâce à deux centres d'appel situés à Saint John, au Nouveau-Brunswick, et à Winnipeg, au Manitoba. Les messages sont maintenant mis à jour plus rapidement pour faire en sorte que les clients reçoivent des renseignements plus exacts. Le SIAD peut maintenant mesurer les taux d'accessibilité des appels. Des rapports courants indiquent un taux élevé d'accessibilité de 93 %.

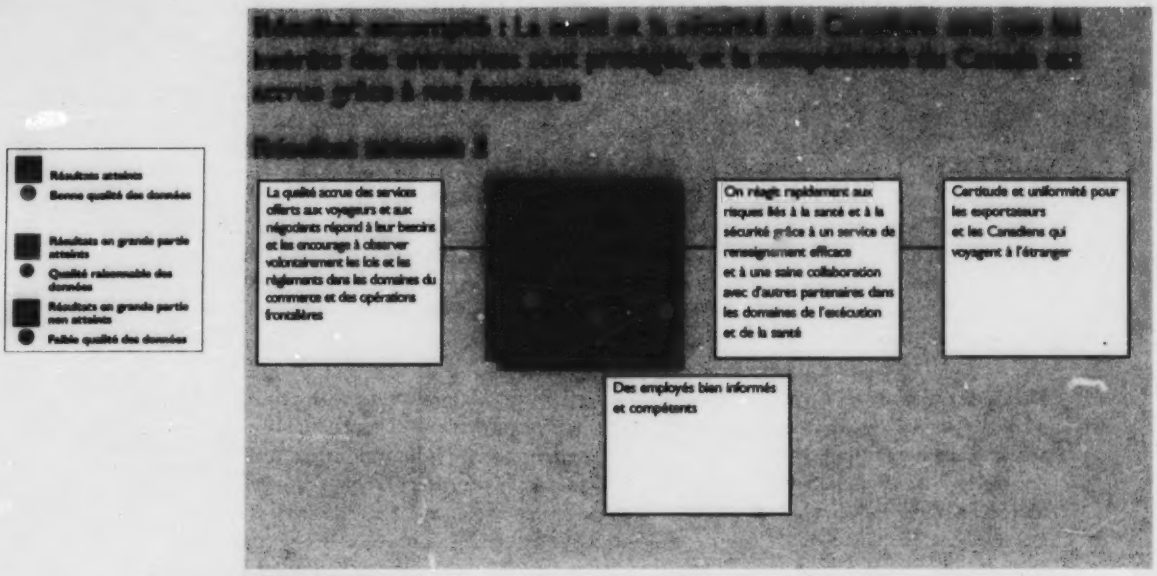
- **Échange de données informatisées (EDI)** – En 2000-2001, 57 % des données pour la mainlevée des expéditions commerciales ont été transmises par EDI à des fins de traitement par le SSMAEC. Bien que nous ayons apporté des ajustements à l'EDI pour améliorer les délais d'exécution pour nos clients, nous éprouvons toujours des difficultés avec la disponibilité continue du système. Nous travaillons de concert avec la Direction générale de l'informatique afin d'élaborer des solutions viables pour réduire les pannes, qui sont passées de 60 heures en 1999-2000 à 95 heures en 2000-2001.

- **Déclaration d'exportation canadienne automatisée (DECA)** – La DECA permet à nos clients de remplir et de présenter des déclarations d'exportation par voie électronique, ce qui facilite l'observation de la loi et réduit la paperasserie. La DECA permet un triage des marchandises avant leur expédition, ce qui appuie nos engagements internationaux et nos objectifs de politique étrangère, comme la réglementation sur le commerce international et les armements. Nous avons envoyé un dépliant par la poste à plus de 6 000 entreprises dans l'espoir de recruter 500 exportateurs de plus dans le système de la DECA. Au 31 mars 2001, nous comptions 661 nouveaux participants à la DECA, soit 70 % de plus que dans l'exercice précédent.

Étude sur la satisfaction de la clientèle – En tout, 75 % des répondants à une étude indépendante menée par Cogem Research Inc. estiment que l'ADRC fait un « très bon » ou un « bon » travail en ce qui a trait aux douanes. Nous examinons de nouvelles méthodes d'évaluation quantitatives pour mesurer la satisfaction de la clientèle.

Programme des bureaux éloignés – Ce programme, une initiative conjointe dans le cadre de l'Accord du Canada et des États-Unis sur leur frontière commune, prolonge les heures de service et rehausse la sécurité frontalière grâce à une technologie de lecteurs de cartes et à des caméras de surveillance. En 2000-2001, 5 des 21 bureaux éloignés originaux offraient de plus longues heures de service à quelque 1 000 participants inscrits. Le matériel de surveillance vidéo est utilisé dans 13 autres bureaux, et permet de déceler les transgressions après les heures d'ouverture.

Délais de traitement – En ce qui a trait au traitement des expéditions commerciales en 2000-2001, 84 % des mainlevées effectuées par EDI ont été traitées par le Système de soutien de la mainlevée accélérée des expéditions commerciales (SSMAEC) en moins de 45 minutes, ce qui correspond à notre norme de service. Dans le cas des mainlevées présentées sur papier, 95 % d'entre elles ont été traitées en moins de deux heures, ce qui correspond également à nos normes de service. Du côté des voyageurs par voie terrestre (secteur routier), 97 % des passages ont été traités en conformité avec nos normes de service, soit 20 minutes du vendredi au dimanche et les jours fériés, et 10 minutes du lundi au jeudi (voir le tableau 1).



Conclusion

Nous croyons avoir en grande partie répondu aux attentes des Canadiens en ce qui a trait à une gestion responsable de la frontière en nous assurant que les personnes et les marchandises qui passent à la frontière respectent les lois et les règlements du Canada. Selon des échantillonnages au hasard effectués en 2000-2001, les voyageurs et les négociants respectent généralement la législation frontalière; toutefois, ces échantillonnages sont statistiquement peu représentatifs. Nous devons accroître de façon significative notre capacité de mesurer notre rendement ainsi que notre cadre de travail pour les vérifications après la mainlevée.

Faits saillants

Comme le mentionne le Plan d'action des douanes, nous adoptons une approche axée sur l'évaluation des risques afin de faciliter le mouvement des personnes et des marchandises à faible risque et de concentrer nos ressources sur les activités dont le risque est élevé ou inconnu. Dans le cas des voyageurs, cela comprend l'élaboration de processus pour obtenir des renseignements avant l'arrivée des personnes à la frontière.

Le **Système de traitement accéléré des passagers** (STAP), que nous élaborons de concert avec CIC, permettra aux passagers aériens préautorisés d'utiliser un processus d'examen primaire automatisé à l'aide de données biométriques. L'inscription se fera de façon progressive dans les grands aéroports du Canada en 2002.

En novembre 2000, un projet pilote d'harmonisation des services à la frontière terrestre, appelé **NEXUS**, a été mis en œuvre au bureau reliant Sarnia (Ontario) et Port Huron (Michigan), dans le cadre de l'Accord du Canada et des États-Unis sur leur frontière commune. Les voyageurs à faible risque préautorisés empruntent des voies réservées. Les voyageurs demandent une carte d'accès spéciale en remplissant un seul formulaire, qui doit être approuvé par les services des douanes et de l'immigration des deux pays. Les détenteurs de carte NEXUS évitent l'interrogatoire habituel des douanes et de l'immigration, mais ils peuvent faire l'objet de vérifications aléatoires. Au cours des six premiers mois, près de 3 000 cartes d'accès ont été émises, mais le groupe cible comptait de 4 000 à 6 000 personnes. La circulation dans les voies réservées au programme NEXUS pour entrer au Canada s'est constamment accrue au cours des premiers mois pour atteindre une moyenne hebdomadaire de 1 700 véhicules au 31 mars 2001. Une fois que nous aurons terminé la mise en œuvre du programme NEXUS et tiré parti des gains réalisés jusqu'ici, ce

programme offrira une sécurité beaucoup plus poussée à la frontière que ne le font les procédés habituels d'inspection. En effet, tous les participants feront l'objet d'un strict processus de présélection, et des agents des douanes et de l'immigration du Canada et des États-Unis vérifieront avec soin leurs antécédents avant qu'ils soient admis à participer au programme.

D'importants progrès ont été accomplis pour l'initiative de la **Ligne d'inspection primaire intégrée** (LIPI) visant à améliorer l'observation des lois et des règlements et la protection à la frontière. Mis en œuvre dans 239 voies en 2000-2001, dont les aéroports et les voies réservées aux autocars aux postes frontaliers, ce système transmet des renseignements auxquels le personnel de première ligne n'avait pas accès auparavant. Il en résulte un meilleur taux d'interrogation par les inspecteurs dans les 25 bureaux visés, y compris une amélioration de 100 % dans certains grands aéroports.

Au chapitre des échanges commerciaux, pour préserver l'intégrité du programme – conformément à ses obligations en vertu de la Convention internationale sur le Système harmonisé de désignation et de codification des marchandises – et pour répondre aux préoccupations de l'industrie, l'ADRC a obtenu des résultats positifs concernant deux questions importantes de classement tarifaire : le bois d'œuvre et les mélanges d'huile de beurre. À l'échelle internationale, la question du bois d'œuvre a été soumise à deux instances distinctes. D'abord, le Comité du Système harmonisé de l'OMC a statué en notre faveur quant au classement d'un type particulier de bois de construction. Les deux décisions de l'OMC ont favorisé la position du Canada par rapport à celle des États-Unis. Ensuite, une décision arbitrale en notre faveur a été rendue par un groupe d'arbitrage bilatéral, en vertu des règles de l'Accord canado-américain sur le bois d'œuvre. Enfin, au pays, la Cour fédérale du Canada a confirmé la décision majoritaire rendue antérieurement par le Tribunal canadien du commerce extérieur en faveur de l'ADRC en ce qui a trait à notre classement des mélanges d'huile de beurre. Ces décisions ont renforcé notre engagement envers un système commercial international juste et équitable.

Nous nous apprêtons à mettre en place des programmes qui accéléreront le mouvement des marchandises commerciales à faible risque. Le programme de vérification après la mainlevée facilitera le mouvement des marchandises à la frontière grâce à la vérification de l'observation des exigences liées aux échanges commerciaux après l'entrée des marchandises au pays.

Dans le cadre du **Programme d'autocotisation des douanes** (PAD), les expéditions entrant au Canada seront immédiatement dédouanées à la frontière si l'importateur, le transporteur et le chauffeur ont fait l'objet d'une autorisation préalable. Au cours des prochains mois, les importateurs qui sont autorisés à participer au PAD pourront envoyer aux douanes leurs données pour la déclaration en détail par voie électronique, directement à partir de leurs systèmes administratifs. Au 31 mars 2001, nous avions reçu des demandes de participation provenant d'environ 4 500 chauffeurs, 39 transporteurs et un grand importateur. La mise en œuvre complète a été reportée à octobre.

Le **Régime de sanctions administratives pécuniaires** (RSAP) encouragera l'observation grâce à une série de sanctions graduelles selon le type et la gravité de l'infraction. Les résultats de vastes consultations effectuées au cours de l'exercice 2000-2001 auprès de représentants de l'industrie sont indiqués dans le document intitulé « Infractions et sanctions du RSAP », qui indique les infractions et les montants des sanctions connexes. Un système de soutien automatisé en voie d'élaboration fournira aux agents des douanes des renseignements détaillés sur chaque infraction. Le RSAP permettra aux importateurs de corriger les cas d'inobservation bien avant l'imposition des sanctions maximales.

En 2000, nous avons lancé le **Plan d'amélioration de l'observation** (PAO), une approche globale, interne et intégrée pour la gestion de l'observation qui reflète l'orientation énoncée dans le Plan d'action des douanes, le Plan d'entreprise et le discours du Trône. Le PAO, conçu en collaboration avec nos partenaires, regroupe pour la première fois tous les éléments clés de l'observation du programme des douanes en une seule discipline et une seule série de priorités nationales. Le PAO comporte trois éléments : le **Plan de gestion de la frontière**, le **Plan de vérification après la mainlevée** et le **Plan de service à la clientèle**.

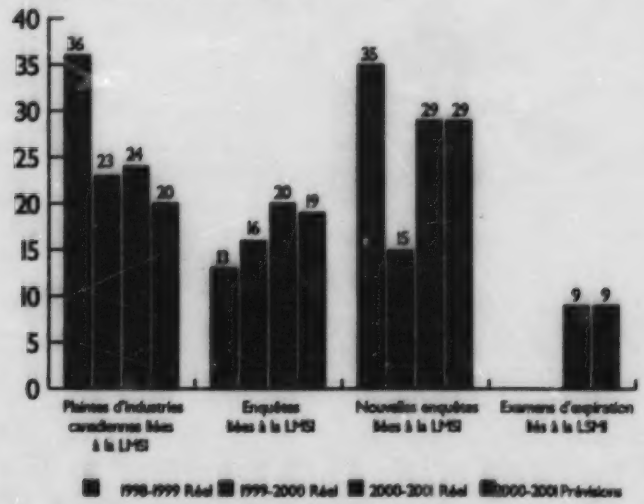
Le **Plan de gestion de la frontière** interprète et applique les renseignements sur la gestion des risques dans les services de première ligne. Il cible les secteurs où le risque est élevé ou inconnu, même si des examens aléatoires continueront à favoriser l'observation. Le plan comporte des priorités relatives à la contrebande (stupéfiants, armes à feu à autorisation restreinte, pornographie juvénile et autre matériel obscène), aux exigences liées aux échanges commerciaux et autres exigences connexes (marquage, marchandises stratégiques contrôlées et règlements en matière d'importation et d'exportation), à la santé et à la sécurité (déchets dangereux, aliments contaminés et maladies infectieuses) et aux personnes (migrants illégaux, contrebandiers et terroristes).

Le **Plan de vérification après la mainlevée** vise les industries clés où il existe un risque d'inobservation des exigences en matière d'échanges commerciaux. Le plan pour 2000-2001 comprend la vérification de 150 entreprises qui importent de l'acier, des chaussures, des textiles et des vêtements, ou qui sont assujetties à des contingents tarifaires pour les protéines de lait et certains types de volaille. Quatre-vingts vérifications ont été exécutées au 31 mars 2001 et une analyse sera incluse dans le rapport annuel du prochain exercice.

Les secteurs prioritaires comportent aussi toutes les importations liées aux 43 conclusions de dommage rendues en vertu de la *Loi sur les mesures spéciales d'importation* (LMSI), qu'appliquent l'ADRC et le Tribunal canadien du commerce extérieur (TCCE). En vertu de cette loi, les industries au Canada peuvent obtenir une protection contre les marchandises étrangères faisant l'objet de dumping au Canada ou de subventionnement, causant ainsi un dommage aux producteurs nationaux. L'ADRC procède à une enquête et, si la plainte est justifiée, établit le montant du dumping ou du subventionnement.

Onze enquêtes concernant le dumping ou le subventionnement de huit produits provenant de dix pays différents ont eu lieu pendant l'année. Trois de ces enquêtes visaient deux pays ou plus et ont donné lieu à des mesures précises à l'égard de 20 pays (comparativement à 5 enquêtes l'an dernier et à des mesures à l'égard de 16 pays). Ces enquêtes ont entraîné l'imposition de droits antidumping et compensateurs sur les opacifiants iodés pour imagerie radiographique, les tôles d'acier résistant à la corrosion, l'ail, les barres d'armature pour béton, les tôles d'acier au carbone, les électroménagers, les barres en acier inoxydables, les chaussures imperméables et le maïs.

Tableau 3 : *Loi sur les mesures spéciales d'importation* – Plaintes, enquêtes et examens



Quinze nouvelles enquêtes annuelles visant 29 pays ont également été menées pour garantir un niveau de protection adéquat, comparativement à 5 l'an dernier mettant en cause 15 pays.

Des modifications apportées à la LMSI et à la *Loi sur le Tribunal canadien du commerce extérieur* ont transféré une partie des responsabilités pour les examens d'expiration à l'ADRC depuis le 1er avril 2001. Nous avons élaboré des lignes directrices pour la nouvelle activité, en consultation avec le TCCE, et nous avons mené 3 examens au cours de l'année sur des caissons pour puits de pétrole et de gaz et des tubes soudés en acier au carbone.

L'amélioration de la qualité du service offert aux négociants et aux voyageurs est l'une de nos principales priorités depuis longtemps. Le **Plan du service à la clientèle** vise à encourager l'observation volontaire des lois et des règlements, à assurer une certaine uniformité dans la prestation des services et à offrir un traitement juste et équitable à tous les clients, tout en appuyant les priorités de l'ADRC. Le plan a pour but d'aider les clients à comprendre leurs obligations et à s'y conformer. L'objectif à long terme consiste à accroître le service offert par voie électronique pour améliorer l'efficacité, la commodité et l'accessibilité, tout en réduisant le fardeau de la déclaration et les coûts liés à l'observation, y compris l'utilisation d'Internet. Au fur et à mesure que le PAO progressera, les services à la clientèle joueront un rôle clé dans la diffusion de l'information sur les inobservations relevées lors de la vérification après la mainlevée.

La première année du **Plan d'amélioration de l'observation** a constitué une période d'apprentissage et nous a permis d'établir les deux buts suivants :

- Travailler en étroite collaboration avec les autres ministères clés pour mettre au point une approche plus globale et plus intégrée – comme le recommande le BVG – pour s'assurer que leurs priorités font partie intégrante de notre programme de gestion des risques et que notre processus de vérification répond à leurs besoins et à nos objectifs pour des services frontaliers et une administration des politiques commerciales efficaces. Il faudra, pour ce faire, revoir le protocole d'entente actuel au cours des trois prochaines années.
- Revoir notre méthodologie, en particulier les seuils requis pour l'échantillonnage, pour nous assurer de la validité statistique de nos résultats et de nos conclusions pour l'avenir. À l'heure actuelle, nous obtenons nos seules mesures grâce à des examens aléatoires des expéditions commerciales et des voyageurs, effectués dans les postes frontaliers sélectionnés pour relever les possibilités d'inobservation par mode de transport. Sauf pour servir d'indication de l'intégrité du programme, la valeur de ces données est limitée. La tableau 4 présente une comparaison annuelle pour les filières du secteur commercial et des voyageurs, selon les renseignements disponibles.

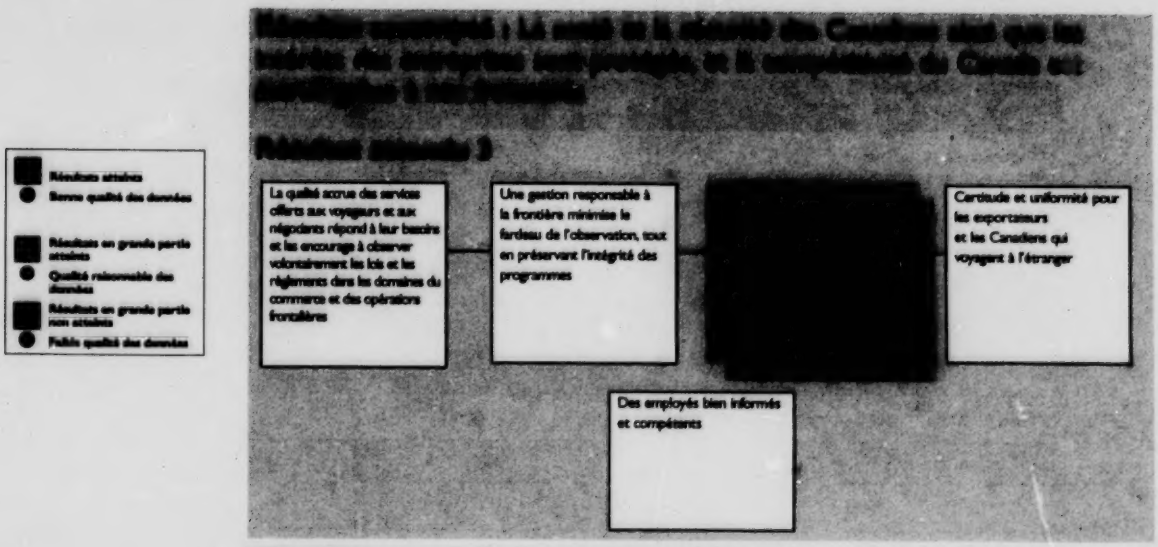
Des échantillonnages effectués en 2000-2001, quoique statistiquement faibles, suggèrent que les voyageurs et les négociants respectent généralement la législation frontalière. Le taux d'observation des lois et des règlements est de 94 % pour les voyageurs aériens et de 97 % pour les voyageurs terrestres. Pour le secteur commercial, les taux sont de 96 % (transport routier), 91 % (transport aérien), 89 % (conteneurs maritimes), 96 % (poste), et 94 % (messageries). Nous devons accroître de façon significative notre capacité de mesurer notre rendement ainsi que notre cadre de travail pour les vérifications après la mainlevée.

Tableau 4 : Taux d'observation – Filière du secteur commercial et des voyageurs

SECTEUR COMMERCIAL	1990-2000	2000-2001	VOYAGEURSS	1999-2000	2000-2001
Transport routier	96,3 %	95,9 %	Aériens	94,0 %	94,0 %
Transport aérien	89,0 %	91,3 %	Terrestres	97,0 %	97,0 %
Conteneurs maritimes	86,7 %	89,0 %			
Poste	91,5 %	95,8 %			
Messageries	97,7 %	93,8 %			

Tableau 4 : Taux d'observation – Filière du secteur commercial et des voyageurs

[illegible]					
Transport routier	96,3 %	95,9 %	Aériens	94,0 %	94,0 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Conteneurs maritimes	86,7 %	89,0 %			
[illegible]	[illegible]	[illegible]			
Messageries	97,7 %	93,8 %			



Conclusion

Nous croyons avoir répondu aux attentes voulant que nous réagissions rapidement aux risques relatifs à la santé et à la sécurité, mais nous devons améliorer la collaboration avec nos partenaires afin d'établir des priorités plus claires, des ententes en matière de rendement et des cibles précises pour la gestion du risque.

Faits saillants

Gestion du risque – La gestion du risque est cruciale lorsqu'il s'agit de cerner, d'évaluer, d'analyser et de contrôler des événements indésirables qui pourraient survenir. Pour les douanes, cela signifie qu'il faut recueillir des renseignements concrets pour appuyer les stratégies relatives à l'observation des lois et des règlements et à l'exécution axées sur les secteurs à risques élevés. L'ADRC appuie l'orientation du gouvernement qui désire avoir des collectivités fortes et sécuritaires en interdisant l'entrée au Canada de produits de contrebande et de personnes non admissibles ou indésirables, ainsi qu'en surveillant l'entrée des marchandises contrôlées.

De nombreuses initiatives en matière d'exécution dépendent fortement de relations de travail étroites avec les autres ministères et organismes comme la GRC, le Service canadien du renseignement de sécurité (SCRS) et le ministère de la Justice, ainsi que d'une collaboration étroite avec nos partenaires internationaux comme le U.S. Customs Service et le U.S. Immigration and Naturalization Service.

Saisies – En 2000-2001, nous avons effectué 19 292 saisies d'une valeur approximative de 679 millions de dollars, dont environ 80 % correspondent aux priorités du Plan de gestion de la frontière. Ces résultats correspondent à ceux de l'année précédente (19 283 saisies d'une valeur d'environ 660 millions de dollars, 81 % étant des priorités en matière de contrebande).

Nous ne pouvons pas définitivement attribuer la valeur accrue de nos saisies de contrebande à un meilleur ciblage, car nous n'avons pas de mesures qui nous permettent d'établir la distinction entre les activités ciblées et les examens au hasard ou non spécifiques. Notre approche plus coordonnée à l'égard de la gestion du risque doit inclure de nouveaux outils, des mesures du rendement et une saisie des données améliorée afin de nous fournir une meilleure idée de l'efficacité générale de notre programme d'exécution.

Tableau 5 : Saisies de produits de contrebande à l'échelle nationale

Saisies nationales par type de produit de contrebande	Types exprimés en pourcentage du total des saisies	
Marchandises prioritaires	**2000-2001**	**1999-2000**
Drogues	**33,6 %**	**31,2 %**
Boissons alcooliques	16,7 %	18,5 %
Produits du tabac	**10,5 %**	**11,5 %**
Armes	10,5 %	10,7 %
Bijoux	**6,7 %**	**7,0 %**
Matériel prohibé (y compris pornographie juvénile)	0,9 %	1,3 %
Autres marchandises	**21,1 %**	**19,8 %**
Total	100 %	100 %

Pouvoirs conférés aux agents – En juillet 2000, une nouvelle législation a conféré aux agents des douanes le pouvoir d'arrêter les personnes ayant commis des infractions au *Code criminel*, comme la conduite avec facultés affaiblies, la possession de biens volés et les enlèvements, ainsi que les personnes visées par des mandats d'arrêt non exécutés. Ces pouvoirs sont entrés en vigueur dans 18 des 32 emplacements de la phase I, l'application dans les autres emplacements étant prévue pour le prochain exercice. Afin d'appuyer les nouveaux pouvoirs, de nouvelles politiques et procédures ont été mises en œuvre. Plus de 1 200 agents ont suivi une formation sur l'application des pouvoirs accrus et plus de 2 000 agents ont été formés au recours à la force. Cette formation contribue directement à la sécurité des Canadiens. La maîtrise du recours à la force, conjointement avec l'utilisation de nouveaux outils comme les vestes anti-balles, les matraques et le gaz poivré, aide aussi à assurer la santé et la sécurité des agents des douanes. L'amélioration de la sécurité de nos effectifs a encore été améliorée par des accords visant l'intervention de forces policières aux emplacements initiaux. Il y a eu des retards dans le cas de la province de Québec, où ces accords sont toujours en cours de négociation.

Enfants disparus – Le programme *Nos enfants disparus* est un partenariat important avec la GRC, CIC et le MAECI, qui permet aux forces de police et aux organismes canadiens et internationaux de repérer et de récupérer les enfants disparus et enlevés. En 2000, le programme a permis de rendre 109 enfants disparus à leurs familles.

Armes à feu – En janvier 2001, nous avons mis en œuvre, pour le compte du ministère de la Justice, la nouvelle législation sur les armes à feu qui exige que tous les voyageurs non-résidents déclarent aux douanes les armes à feu qu'ils importent au Canada. Nous avons aussi été un des principaux contributeurs au Protocole des Nations Unies contre la fabrication et le trafic illicites des armes à feu, de leurs pièces, éléments et munitions, un des trois protocoles appuyant la Convention contre la criminalité transnationale organisée que le Canada a signée en décembre 2000. De plus, nous avons parrainé des initiatives à l'OMC visant à améliorer les contrôles sur le mouvement international des armes à feu et à modifier le Système harmonisé de codage, afin de permettre un meilleur codage systématique des armes importées des États et des unions économiques participants, ou exportées vers ceux-ci.

Tableau 5 : Saisies de produits de contrebande à l'échelle nationale

Marchandises prioritaires	2000-2001	1999-2000
[illegible]	[illegible]	[illegible]
Boissons alcooliques	16,7 %	18,5 %
[illegible]	[illegible]	[illegible]
Armes	10,5 %	10,7 %
[illegible]	[illegible]	[illegible]
Matériel prohibé (y compris pornographie juvénile)	0,9 %	1,3 %
[illegible]	[illegible]	[illegible]
Total	100 %	100 %

Pouvoirs conférés aux agents – En juillet 2000, une nouvelle législation a conféré aux agents des douanes le pouvoir d'arrêter les personnes ayant commis des infractions au *Code criminel*, comme la conduite avec facultés affaiblies, la possession de biens volés et les enlèvements, ainsi que les personnes visées par des mandats d'arrêt non exécutés. Ces pouvoirs sont entrés en vigueur dans 18 des 32 emplacements de la phase I, l'application dans les autres emplacements étant prévue pour le prochain exercice. Afin d'appuyer les nouveaux pouvoirs, de nouvelles politiques et procédures ont été mises en œuvre. Plus de 1 200 agents ont suivi une formation sur l'application des pouvoirs accrus et plus de 2 000 agents ont été formés au recours à la force. Cette formation contribue directement à la sécurité des Canadiens. La maîtrise du recours à la force, conjointement avec l'utilisation de nouveaux outils comme les vestes anti-balles, les matraques et le gaz poivré, aide aussi à assurer la santé et la sécurité des agents des douanes. L'amélioration de la sécurité de nos effectifs a encore été améliorée par des accords visant l'intervention de forces policières aux emplacements initiaux. Il y a eu des retards dans le cas de la province de Québec, où ces accords sont toujours en cours de négociation.

Enfants disparus – Le programme *Nos enfants disparus* est un partenariat important avec la GRC, CIC et le MAECI, qui permet aux forces de police et aux organismes canadiens et internationaux de repérer et de récupérer les enfants disparus et enlevés. En 2000, le programme a permis de rendre 109 enfants disparus à leurs familles.

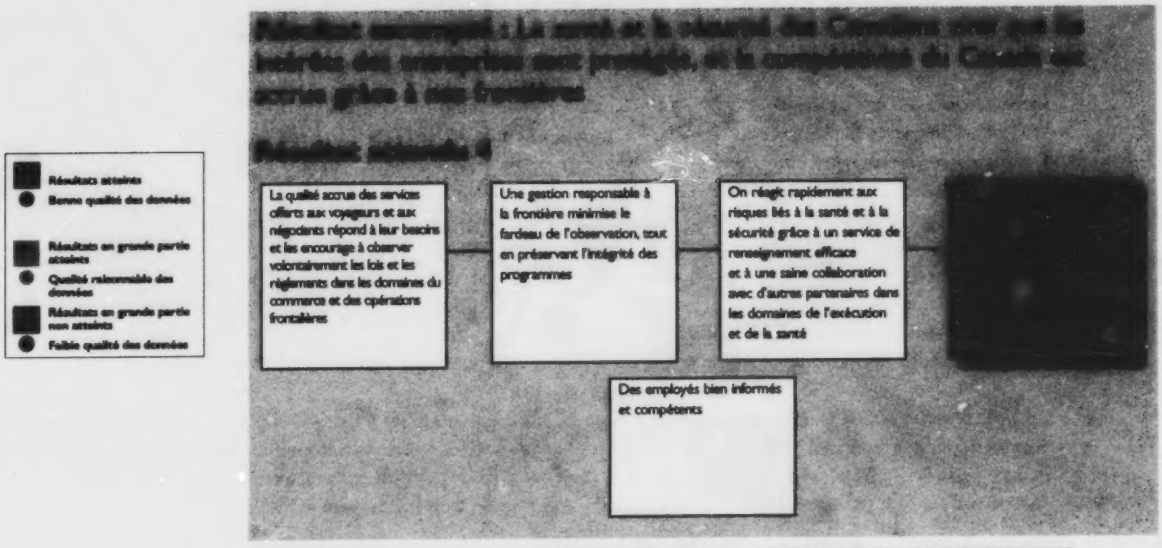
Armes à feu – En janvier 2001, nous avons mis en œuvre, pour le compte du ministère de la Justice, la nouvelle législation sur les armes à feu qui exige que tous les voyageurs non-résidents déclarent aux douanes les armes à feu qu'ils importent au Canada. Nous avons aussi été un des principaux contributeurs au Protocole des Nations Unies contre la fabrication et le trafic illicites des armes à feu, de leurs pièces, éléments et munitions, un des trois protocoles appuyant la Convention contre la criminalité transnationale organisée que le Canada a signée en décembre 2000. De plus, nous avons parrainé des initiatives à l'OMC visant à améliorer les contrôles sur le mouvement international des armes à feu et à modifier le Système harmonisé de codage, afin de permettre un meilleur codage systématique des armes importées des États et des unions économiques participants, ou exportées vers ceux-ci.

Interventions en cas de crise – En 2000-2001, nous avons collaboré avec l'ACIA afin d'empêcher le virus de la fièvre aphteuse de se propager au Canada. Dans les 24 heures suivant l'annonce par l'ACIA de l'épidémie au Royaume-Uni, nous avons émis un avis de surveillance national dans tous les bureaux de douane pour nous assurer que toutes les importations de viande et de produits de la viande seraient renvoyées à l'ACIA. Dans les aéroports, nous avons posé davantage de questions aux voyageurs et fait plus de renvois à l'ACIA. Ainsi, les inspecteurs de l'ACIA ont pu effectuer 7 165 saisies en février et mars 2001. Du côté des opérations postales, nous avons examiné chaque colis en provenance d'Europe. Ainsi, dans un centre postal des douanes, en l'espace de deux semaines en mars, des examens radioscopiques ont permis de saisir plus de 125 kilos de produits de la viande, 100 kilos de fromage, 38 plantes et même un litre de lait. Nous continuons à évaluer, avec l'ACIA, les mesures courantes et le risque, la pérennité, et la nécessité d'efforts continus.

Compte tenu du risque élevé pour la sécurité nationale et de la menace du terrorisme international liés au Sommet des Amériques à Québec en avril 2001, nous avons accru nos activités frontalières, en collaborant étroitement avec le MAECI, CIC et le SCRS. Par suite des renvois des douanes aux autorités de l'immigration, 444 personnes se sont vu refuser l'entrée au Canada, soit plus de trois fois le taux habituel.

Espèces menacées d'extinction – L'ADRC doit s'acquitter des obligations du Canada dans le cadre de la CITES et s'assurer que quiconque importe des plantes ou des animaux en voie d'extinction a les permis requis. Les importations sans permis sont renvoyées à Environnement Canada. En 2000-2001, par exemple, les agents des douanes ont retenu des comprimés contenant du musc, des pattes de singe, de la corne d'antilope ainsi que des bouteilles contenant des racines de costus.

Déchets dangereux – L'ADRC recueille, examine et vérifie les pièces réglementaires, y compris le Manifeste canadien sur les déchets, et les transmet ensuite à Environnement Canada pour une vérification de l'observation des lois et des règlements. Nous retenons aussi toute expédition de déchets dangereux qui n'est pas conforme au *Règlement sur l'exportation et l'importation des déchets dangereux*. Un protocole d'entente énonce nos rôles et responsabilités respectifs pour assurer l'observation en vertu de la *Loi canadienne sur la protection de l'environnement*. En 2000, l'ADRC a récupéré 19 000 documents accompagnant des envois de déchets dangereux et les a acheminés à Environnement Canada pour une vérification de l'observation.



Conclusion

Nous croyons avoir en grande partie répondu aux attentes voulant que nous favorisions la certitude et la cohérence pour les exportateurs et les Canadiens qui voyagent à l'étranger grâce à nos efforts internationaux exhaustifs avec des organismes comme l'OMC et l'APEC.

Faits saillants

Accords internationaux – En négociant des règles, des exigences et des définitions douanières internationales et en favorisant l'harmonisation douanière et la simplification des normes, nous offrons une plus grande certitude pour les transactions du secteur commercial entre les Canadiens et les administrations douanières étrangères. Les exportateurs canadiens veulent des exigences et des règles douanières appliquées d'une manière claire, uniforme et équitable – équivalant au traitement douanier accordé aux exportateurs étrangers au Canada – pour assurer des règles du jeu équitables. Dès qu'un accord international négocié par le MAECI est accepté, nous avons la responsabilité des négociations bilatérales et multilatérales pour toutes les questions ayant trait aux douanes. De plus, nous représentons le Canada dans des forums comme l'OMD où les interprétations, politiques et procédures douanières internationales sont négociées.

Organisation mondiale des douanes – En 2000-2001, l'ADRC a participé aux principaux comités de l'OMD, y compris au Comité sur le Système harmonisé, au Comité d'exécution, au Comité technique permanent (où le cybercommerce et les interprétations techniques sont négociés) et aux comités techniques sur les règles d'origine et l'établissement de la valeur.

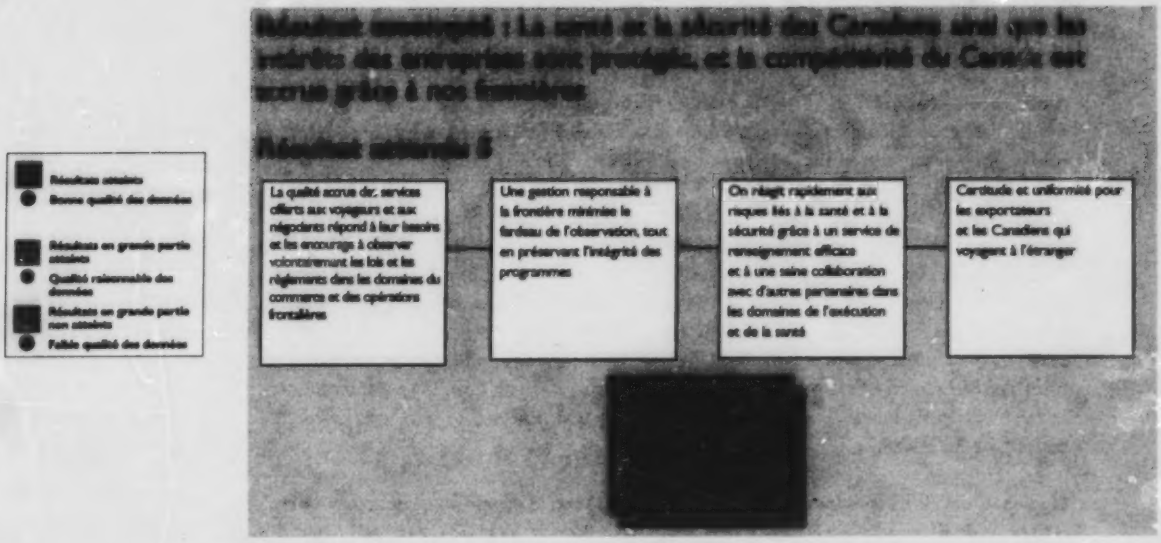
L'ADRC a été élue à la vice-présidence du sous-groupe des Amériques de l'OMD. En 2000-2001, nous avons fait la promotion d'une stratégie visant l'établissement d'une position des « Amériques » et d'un plan d'action de l'OMD. Le MAECI considère qu'il s'agit d'un pas important dans la stratégie du gouvernement visant à promouvoir une Zone de libre-échange des Amériques (ZLEA).

En plus du travail accompli avec l'OMD, l'ADRC a représenté le Canada durant les négociations difficiles et techniques de la Convention de Kyoto révisée pour la simplification et l'harmonisation des régimes douaniers (Convention de Kyoto). Le Canada a adhéré à la convention en 2000-2001.

Assistance technique – L'ADRC appuie les efforts visant à offrir une assistance technique pour moderniser et renforcer les administrations douanières internationales. En 2000-2001, nous avons fourni une assistance à l'Inde, à la Jamaïque et aux pays de l'APEC.

L'ADRC est un partenaire à part entière du Sous-comité des procédures douanières de l'APEC, qui favorise la libéralisation et l'harmonisation des échanges commerciaux dans l'ensemble de la région Asie-Pacifique. Le Sous-comité offre à ses membres une assistance technique en vue d'élaborer des procédures, des politiques et des interprétations douanières harmonisées et uniformes. En 2000-2001, le Canada a réussi à imposer l'idée que le Sous-comité devait créer un forum des affaires où les entreprises du secteur privé au Canada et de l'étranger pourraient régulièrement discuter directement avec lui. L'ADRC a aussi fait la promotion d'un mécanisme d'évaluation de l'assistance technique offerte aux économies de l'APEC, acceptant de l'appliquer aux projets d'assistance technique de l'APEC tout au long de 2001-2002.

Négociations de libre-échange – L'ADRC a participé activement à des discussions visant l'établissement d'accords de libre-échange avec le Costa Rica, Singapour et les quatre pays de l'Amérique centrale (Guatemala, El Salvador, Nicaragua et Honduras). Un accord de libre-échange a été signé avec le Costa Rica en avril 2001, et des négociations plus poussées sur la réglementation uniforme des douanes et un accord douanier d'assistance mutuelle ont commencé en 2000-2001.



Conclusion

Nous croyons avoir en grande partie répondu aux attentes voulant que nous nous assurions d'avoir un personnel bien informé et compétent, en apportant des améliorations importantes à la formation des inspecteurs des douanes. Cependant, des défis doivent toujours être relevés dans la formation des agents des Services à la clientèle et de la Vérification de l'observation, même si un programme de formation complet a commencé. Nous devons poursuivre nos efforts en matière de formation et d'apprentissage pour parvenir aux compétences requises.

Faits saillants

Stratégie d'apprentissage – L'un de nos principaux défis est la formation continue requise pour appuyer notre service à la clientèle et soutenir nos agents de la Vérification de l'observation ainsi que nos agents des douanes de première ligne. En 2000-2001, nous avons élaboré la Stratégie d'apprentissage pour faire en sorte que les objectifs de formation et d'apprentissage soient adaptés aux plans de l'Agence et de la direction générale.

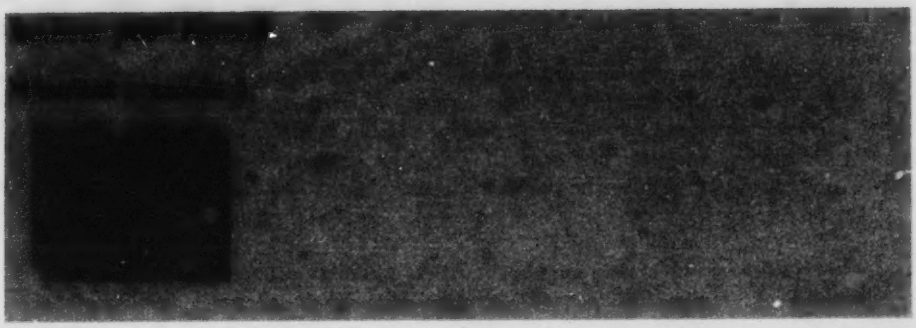
Formation des inspecteurs des douanes – Le Programme restructuré de recrutement et de formation des inspecteurs des douanes a porté sa capacité à 435 recrues par an, facilitant ainsi les futures campagnes de recrutement. Un plan de formation a été dressé en 2000-2001. Il comprend un programme de cours de formation comprenant une liste complète des cours offerts aux régions, ce qui permet une meilleure planification et une approche plus cohérente à l'égard de la formation.

Programme de renouveau de la gestion – Le Programme de renouveau de la gestion a offert cinq ateliers de perfectionnement dans l'ensemble du Canada à 90 gestionnaires à l'Administration centrale et dans les régions. Les sujets comprenaient le leadership, la planification du travail et le règlement des différends.

Formation des agents des services à la clientèle et de la vérification de l'observation – En 2000-2001, nous avons entamé un projet visant à élaborer un programme de formation complet.

Réseau des surintendants des douanes (RSD) – Le RSD a cerné des préoccupations sur les lieux de travail, conçu des idées pour les régler et participé à l'élaboration de politiques. Le comité du RSD a effectué un sondage volontaire qui a souligné le besoin d'une formation nationale portant sur la législation douanière, les autorités et politiques, la gestion des ressources humaines et la gestion des opérations douanières. La création d'un site Web RSD est en cours afin de mieux appuyer le perfectionnement professionnel, la communication et le partage des pratiques exemplaires.

Plan des ressources humaines des douanes – Les douanes ont entrepris d'élaborer un Plan des ressources humaines des douanes intégré qui permettra de définir nos effectifs pour l'avenir (2005) et de dresser des plans d'action et des stratégies, y compris des stratégies de recrutement et de rétention, un problème futur important selon les données démographiques.



Conclusion

Nous avons répondu aux attentes visant la transformation de nos activités principales en lançant le Plan d'action des douanes le 7 avril 2001. Le plan met en œuvre notre vision de la gestion frontalière et de l'administration des politiques commerciales au moyen de la gestion du risque, d'un usage accru des nouvelles technologies et de la simplification du processus de dédouanement pour les voyageurs et les marchandises préapprouvés présentant un faible risque. Cependant, plusieurs initiatives clés en vertu du Plan d'action des douanes dépendent de modifications à venir à la *Loi sur les douanes*.

Faits saillants

Plan d'action des douanes – Un projet de loi a été déposé au Sénat en mars 2001 afin d'assurer la mise en œuvre du Plan d'action des douanes. Au cours des quatre prochaines années, nous appliquerons un total de 17 mesures prévues dans ce plan. À l'heure actuelle, les trois priorités sont le PAD, le STAP et le RSAP, sujets qui ont été abordés précédemment sous la rubrique « Résultat attendu 2 », tout comme la LIPI et le programme NEXUS. La plupart des mesures importantes prévues dans le plan sont en voie de réalisation, comme le programme NEXUS, lancé en novembre 2000. Il y a toutefois certains retards liés au retard à faire adopter la législation requise en raison des dernières élections.

Travaux en cours – Des travaux sont en cours pour les initiatives suivantes visant le changement dans le cadre du Plan d'action des douanes, en 2000-2001 :

- **Rajustement EDI** – Conçue pour permettre aux clients de corriger les saisies de données sur les importations commerciales au moyen du Système automatisé d'échange des données des douanes, cette initiative passera à l'étape de planification en septembre 2001.
- **Restructuration de la filière des transporteurs** – Cette initiative en est à l'étape de la conception détaillée et devrait entrer en vigueur en 2003. Il s'agit d'obtenir les bons renseignements au bon moment afin de prendre des décisions avisées quant à savoir s'il est nécessaire d'examiner des expéditions au premier point d'arrivée. Elle protège les Canadiens tout en récompensant les clients respectueux des lois en les faisant bénéficier d'un traitement prévisible et accéléré.
- **Modernisation des entrepôts d'attente** – Cette initiative, dont la phase I devrait entrer en vigueur en octobre 2001, permettra d'accroître l'efficience du dédouanement des expéditions au moyen d'un système électronique de transmission des avis de mainlevée.

- **Renseignements préalables sur les voyageurs (RPV)** – Cette mesure conjointe de CIC et de l'ADRC permettra la mise en place de systèmes et de processus permettant d'identifier les voyageurs à risque élevé et d'accélérer le traitement des voyageurs à faible risque. Un projet pilote de validation de principe devrait débuter en janvier 2002.
- **Système intégré des douanes (SID)** – Le SID est un cadre d'application qui permettra, au début, de fusionner les nombreux systèmes, bases de données et technologies automatisées des douanes. Au fil du temps, ceux-ci seront remplacés par des éléments communs pour offrir à l'utilisateur une présentation uniforme et améliorer l'accès et l'échange de l'information. Le SID entrera graduellement en vigueur sur une période de cinq ans et constituera l'architecture systémique pour tous les futurs systèmes des douanes. La première phase entrera en vigueur à l'automne 2001, et les travaux de conception et de développement sont en cours pour les autres éléments.
- **Système global d'inscription (SGI)** – Le SGI permettra d'inscrire les clients des filières des voyageurs et du secteur commercial à divers programmes des douanes au moyen d'un seul élément, ce qui se traduira par une plus grande efficience pour nos clients et réduira nos risques lorsqu'il s'agira d'approuver les inscriptions. Cette initiative a été retardée en 2000 en raison de défis techniques posés par le respect du calendrier de mise en œuvre pour le PAD et le projet pilote NEXUS. De plus, l'élément d'enregistrement du STAP a été retardé lorsque le partenaire externe s'est retiré du projet. Le travail de conception s'est poursuivi, et le SGI sera élaboré pour satisfaire aux besoins relatifs aux inscriptions pour les initiatives STAP et NEXUS.

Projets retardés – Les travaux d'élaboration visant deux des initiatives du Plan d'action des douanes ont été retardés :

- **Initiative du G7 visant la standardisation et l'harmonisation** – Ce projet facilitera la certitude et la cohérence pour les exportateurs canadiens en harmonisant les données requises pour l'importation et l'exportation des marchandises et en établissant un modèle électronique normalisé pour la présentation de l'information. La phase I devait entrer en vigueur en janvier 2001. Cependant, l'élaboration d'autres initiatives a pris plus de temps que prévu, et le calendrier de l'initiative du G7 est réexaminé.
- **Traitement électronique en une seule étape** (auparavant processus électronique en une étape pour les entreprises) – Cette initiative améliorera le service en donnant la possibilité de transmettre en même temps, par voie électronique, les données de mainlevée et de déclaration en détail à l'ADRC. Cependant, des retards dans la mise en œuvre du PAD et du RSAP ont retardé ce projet.

Le chemin *à prendre*

Compte tenu des observations que nous venons de faire sur notre rendement, nous entreprendrons les activités suivantes afin d'améliorer notre rendement et d'accroître la protection :

Résultats prévus	Activités connexes	Dates d'achèvement prévues
• Processus rationalisé pour les voyageurs et les négociants à faible risque et accroissement des efforts visant les clients et les marchandises à risque plus élevé ou inconnu • Régime de sanctions équitable et efficace	Mise en œuvre des 17 initiatives du Plan d'action des douanes	Mars 2005
• Approche plus complète et intégrée à l'égard de la gestion du risque et renseignements quantitatifs sur le rendement en matière d'observation • Observation améliorée	Établir un Plan d'amélioration de l'observation plus élaboré	Mars 2004
• Données efficaces sur le rendement, et cibles et normes de service claires	Mise en œuvre du nouveau cadre de mesure du rendement pour le secteur d'activité des Services des douanes et mise à niveau des systèmes de collecte des données	Mars 2004
• Personnel bien renseigné et compétent	Mise en œuvre de notre Stratégie d'apprentissage en insistant en permanence sur la formation des inspecteurs des douanes, le Programme de renouveau de la gestion et le Réseau des surintendants des douanes	2001-2005
	Mise en œuvre du Plan des ressources humaines des douanes	2001-2005

Nous avons apporté des changements importants à la façon dont nous exécutons nos activités douanières et à la façon dont nous servons tous les Canadiens, voyageurs et négociants. Notre passage à des processus basés sur le risque et à un régime de sanctions équitable et efficace nous permettra de faciliter le traitement des voyageurs et des marchandises légitimes qui présentent un faible risque, et de contrôler et de traiter plus efficacement les activités à risque élevé. Nous avons pour priorité de mettre en œuvre le Plan d'action des douanes conformément aux engagements et aux calendriers détaillés énoncés dans ce plan.

Les douanes continueront d'être un leader innovateur, un partenaire de choix et une organisation essentielle qui s'est engagée à offrir à sa clientèle un service hors pair. Le programme des douanes s'adaptera et réagira à un environnement en évolution constante, en contribuant à protéger la santé et la sécurité des Canadiens ainsi que les intérêts des entreprises, afin de faciliter la compétitivité du Canada. Dotés de nouveaux outils et profitant de l'expérience et des contributions précieuses de nos partenaires, clients et employés, nous nous attendons à relever de nouveaux défis dans l'avenir et sommes fiers d'un travail bien fait.

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[illegible]	[illegible]	[illegible]
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• [illegible] • [illegible]	[illegible]	[illegible]
• Données efficaces sur le rendement, et cibles et normes de service claires	Mise en œuvre du nouveau cadre de mesure du rendement pour le secteur d'activité des Services des douanes et mise à niveau des systèmes de collecte des données	Mars 2004
• [illegible]	[illegible] [illegible]	[illegible] [illegible]

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Pièce 1 :
Normes de service aux douanes

✓	atteint ou dépasse l'objectif
✓*	atteint presque l'objectif (dans une proportion d'au moins 95 %)
X	n'atteint pas l'objectif

1. Mainlevée contre documentation minimale (MDM) – EDI	45 minutes	100 %		86 %	84 % (v. note)	X
2. MDM automatisée – EDI	5 minutes				(v. note)	Non disponible
3. MDM – sur papier	2 heures				95 % (v. note)	Non disponible
4. Système d'examen avant l'arrivée (SEA) – EDI	1 heure				(v. note)	Non disponible
5. SEA – sur papier	2 heures				100 % (v. note)	Non disponible
6. Période d'attente pour les voyageurs aux postes frontaliers terrestres (formalités douanières à la guérite)	10 minutes du lun. au jeu. 20 minutes du ven. au dim. et les jours fériés	100 % 100 %			97 % 97 %	✓* ✓*
7. Période d'attente pour les voyageurs aux postes frontaliers terrestres (paiement des droits)	5 minutes du lun. au jeu. 10 minutes du ven. au dim. et les jours fériés				(v. note)	Non disponible

Notes :

Norme 1 : Le pourcentage indiqué concerne les mainlevées traitées par la plate-forme de la liste de travail du SSMAEC dans les 45 minutes qui suivent.

Norme 2 : La supervision de la norme de traitement en cinq minutes s'appliquant aux mainlevées automatisées est en préparation.

Norme 3 : Les donnés utilisées ici sont fondées sur un échantillon MDM sur papier qui était de 5 668, et la population totale, de 2 295 206 personnes. L'échantillonnage a été réalisé sur une période de quatre jours en juin et en novembre 2000.

Norme 4 : Les rapports actuels sur les délais générés par le SSMAEC ne présentent que le délai de traitement ou la liste de travail du SSMAEC pour une transaction. Étant donné que la norme de service pour le SEA – EDI comprend le délai de transmission au client, on ne dispose pas de données précises à ce moment-ci. Nous travaillons actuellement à examiner les processus qui permettront de saisir cette information.

Norme 5 : Les donnés utilisées ici sont fondées sur un échantillon pour les mainlevées sur papier avec le SEA qui était de 2 105, et la population totale, de 1 252 310 personnes. L'échantillonnage a été réalisé sur une période de quatre jours en juin et en novembre 2000.

Norme 7 : On a jugé inutile de réaliser des études sur les délais dans le cas du paiement des droits et des impôts, à cause de la baisse des petits montants perçus ces dernières années.

Appels

Système d'évaluation

■ **Les résultats attendus ont été atteints**

● **L'évaluation est fondée sur des données de bonne qualité :**
La notation du rendement est fonction du jugement des gestionnaires en place, appuyé par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie atteints**

● **L'évaluation est fondée sur des données de qualité raisonnable :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé, dans la plupart des cas, par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie non atteints**

● **L'évaluation est fondée sur des données de faible qualité :** Il y a des lacunes importantes quant à la solidité des renseignements sur le rendement; la notation du rendement est fonction du jugement des gestionnaires en place, appuyé entièrement ou en majorité par des renseignements qualitatifs provenant de sources ou de méthodes informelles.

Au sujet des *Appels*

L'ADRC a la responsabilité de gérer l'un des plus importants services de règlement des différends au gouvernement fédéral. Le secteur d'activité des Appels de l'ADRC examine les décisions contestées se rapportant à l'impôt sur le revenu, à la TPS/TVH, à la taxe d'accise, à l'administration des politiques commerciales, aux douanes, au Régime de pensions du Canada et à l'assurance-emploi. Les clients non satisfaits du résultat de notre examen peuvent en appeler devant les tribunaux ou, dans le cas des questions d'administration des politiques commerciales, devant le Tribunal canadien du commerce extérieur (TCCE).

Notre objectif est d'offrir aux clients un processus équitable de règlement des différends, respectant le droit fondamental des Canadiens à un recours dans le cadre de leurs rapports avec le gouvernement. Un processus équitable favorise la confiance en l'intégrité de nos régimes fiscal et douanier, ce qui aide à promouvoir l'observation volontaire à leur égard.

Au 31 mars 2001, les sommes officiellement contestées au titre de l'impôt sur le revenu, de la TPS/TVH et de la taxe d'accise représentaient plus de 8 milliards de dollars, et plus de 45 millions de dollars se rattachaient à des différends touchant les déterminations liées au tarif des douanes et aux politiques commerciales.

Pour gagner et garder la confiance de nos clients, nous devons disposer d'un processus d'appel qui **est** équitable et qui est également **perçu comme étant équitable**. Un aspect fondamental de l'équité consiste à veiller à ce que les clients soient informés de leurs droits et de la façon de les exercer. Le fait que le processus soit rapide, accessible et uniforme aide également à faire en sorte qu'il soit équitable et soit perçu comme tel.

Au 31 mars 2001, les sommes officiellement contestées au titre de l'impôt sur le revenu, de la TPS/TVH et de la taxe d'accise représentaient plus de 8 milliards de dollars (soit environ 3 % des recettes que l'ADRC perçoit en moyenne chaque année), et plus de 45 millions de dollars se rattachaient à des différends touchant les déterminations liées au tarif des douanes et aux politiques commerciales. De plus, 4 628 questions touchant les douanes, le RPC et l'AE étaient contestées. Mis ensemble, ces chiffres représentent près de 57 000 particuliers et entreprises exerçant leur droit de recours fondamental. Ce nombre est légèrement inférieur par rapport aux années passées, la baisse étant attribuable en partie à une réduction des activités d'exécution découlant des vérifications.

Pour appuyer et renforcer l'application des principes d'équité dans tous les programmes de l'ADRC, les Appels coordonnent également l'Initiative en matière d'équité de l'ADRC. Cette responsabilité comprend la supervision de l'application, dans l'ensemble de l'Agence, des dispositions législatives permettant de dispenser des clients du paiement des intérêts et des pénalités dans certaines circonstances (p. ex. difficultés). Les Appels ont également la responsabilité du Programme des divulgations volontaires. Ce programme permet aux clients admissibles de corriger des erreurs et omissions passées et de déclarer, sans pénalité, les sommes qu'ils doivent au titre de l'impôt, des taxes, des droits et du tarif.

Dépenses du secteur d'activité

La structure organisationnelle des Appels est intentionnellement distincte de tous les autres secteurs d'activité afin de renforcer son impartialité. Il s'agit également du plus petit secteur d'activité de l'ADRC, qui représente 2,3 % de son budget. En 2000-2001, ses dépenses réelles se chiffraient à 71 millions de dollars, soit quelque 7 millions de dollars de moins que prévu (voir le tableau 1). Cette sous-utilisation des fonds est principalement attribuable à des difficultés en matière de dotation, y compris l'incapacité d'attirer toutes les ressources humaines nécessaires en temps opportun (9,3 % d'employés de moins que prévu).

Tableau 1 : Dépenses du secteur d'activité

Appels	1998-1999	1999-2000	Pourcentage de variation	2000-2001	Pourcentage de variation
Dépenses prévues[1] (000 $)	62 328	67 020	7,5 %	68 332	2,0 %
Autorisations allouées[2] (000 $)	66 928	73 848	10,3 %	78 388	6,1 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ETP prévus	1 218	1 280	5,1 %	1 272	-0,6 %
Autorisations totales - ETP	1 247	1 310	5,1 %	1 217	-7,1 %
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[1] Budget principal des dépenses

[2] Budget principal des dépenses + Budgets supplémentaires des dépenses + rajustements de fin d'année, soit le montant total qui peut être dépensé.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Tableau 2 : Fiche de rendement des Appels

APPELS			
Des mécanismes de recours transparents, accessibles, rapides et uniformes favorisent le traitement équitable et impartial.	■ ●	• Les clients sont au courant de leurs droits de recours et reçoivent suffisamment de renseignements à ce sujet. • Des améliorations sont nécessaires pour ce qui est de fournir de l'information sur la situation des dossiers et de vérifier les documents de travail se rapportant à des cotisations contestées. • Des différends n'ont pas été traités de façon expéditive. • La majorité de nos clients des secteurs de l'impôt sur le revenu, de la TPS/TVH et de l'accise acceptent les résultats de notre système de recours.	2-117 2-117 2-118 2-121
L'application des dispositions d'équité est uniforme dans tous les programmes et toutes les régions.	■ ●	• La Direction générale des appels a le leadership fonctionnel en ce qui touche l'équité dans tous les secteurs d'activité de l'ADRC. • Elle a annulé pour près de 25 millions de dollars en 2000-2001 en intérêts ou en pénalités en matière d'équité (ou y a renoncé). Ce montant est d'environ 20 millions de dollars à la grandeur de l'ADRC. • La mise en place de lignes directrices sur l'application des dispositions d'équité a permis d'uniformiser les décisions pour tous les secteurs d'activité. • On mettra en place un système de contrôle de la qualité en 2001-2002 qui nous permettra de confirmer les niveaux actuels d'uniformité dans les prochains rapports.	2-113 2-28 2-124 2-124
On gère efficacement les risques liés aux différends et aux questions litigieuses.	■ ●	• La grande majorité des différends sont réglés de façon administrative sans recours aux tribunaux; le contrôle de l'uniformité des décisions doit être plus rigoureux pour les dossiers non complexes. • Les actions en justice sont gérées efficacement, et des propositions de modifications législatives sont présentées lorsque des questions problématiques sont relevées.	2-125 2-126
Une main-d'œuvre bien informée et compétente est au bon endroit au bon moment.	■ ●	• On doit continuer à relever les défis que posent le recrutement et le maintien en poste des employés.	2-127
Les principes d'équité sont appliqués et intégrés dans tous les programmes.	■ ●	• On a obtenu des résultats par rapport à la Stratégie en sept points pour l'équité. • Le niveau des divulgations volontaires a continué d'augmenter; et les cotisations qui qui s'y rattachent ont augmenté d'environ 42 % par rapport à l'année précédente.	2-128 2-128

Dépenses du secteur d'activité

La structure organisationnelle des Appels est intentionnellement distincte de tous les autres secteurs d'activité afin de renforcer son impartialité. Il s'agit également du plus petit secteur d'activité de l'ADRC, qui représente 2,3 % de son budget. En 2000-2001, ses dépenses réelles se chiffraient à 71 millions de dollars, soit quelque 7 millions de dollars de moins que prévu (voir le tableau 1). Cette sous-utilisation des fonds est principalement attribuable à des difficultés en matière de dotation, y compris l'incapacité d'attirer toutes les ressources humaines nécessaires en temps opportun (9,3 % d'employés de moins que prévu).

Tableau 1 : Dépenses du secteur d'activité

Appels	1998-1999	1999-2000	Pourcentage d'augmentation	2000-2001	Pourcentage d'augmentation
Dépenses prévues[1] (000 $)	62 328	67 020	7,5 %	68 332	2,0 %
Autorisations allouées[2] (000 $)	66 928	73 848	10,3 %	78 388	6,1 %
Dépenses réelles (000 $)	**66 883**	**69 008**	**3,2 %**	**70 989**	**2,9 %**
ETP prévus	1 218	1 280	5,1 %	1 272	-0,6 %
Autorisations totales - ETP	1 247	1 310	5,1 %	1 217	-7,1 %
Nombre réel d'ETP	**1 082**	**1 123**	**3,8 %**	**1 098**	**-2,2 %**

1 Budget principal des dépenses

2 Budget principal des dépenses + Budgets supplémentaires des dépenses + rajustements de fin d'année, soit le montant total qui peut être dépensé.

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Tableau 2 : Fiche de rendement des Appels

APPELS

Resultat escompte : Que les Canadiens obtiennent un examen impartial et rapide des decisions contestees par le biais de notre systeme de recours

	RESULTATS ATTENDUS	Notre evaluation	RESULTATS REELS DEMONTRES PAR	Page
Gerer le continuum de l'observation des lois et des reglements	Des mécanismes de recours transparents, accessibles, rapides et uniformes favorisent le traitement équitable et impartial.	■ ●	• Les clients sont au courant de leurs droits de recours et reçoivent suffisamment de renseignements à ce sujet. • Des ameliorations sont necessaires pour ce qui est de fournir de l'information sur la situation des dossiers et de vérifier les documents de travail se rapportant à des cotisations contestées. • Des différends n'ont pas été traités de façon expéditive. • La majorité de nos clients des secteurs de l'impôt sur le revenu, de la TPS/TVH et de l'accise acceptent les résultats de notre système de recours.	2-117 2-117 2-118 2-121
	L'application des dispositions d'équité est uniforme dans tous les programmes et toutes les régions.	●	• La Direction générale des appels a le leadership fonctionnel en ce qui touche l'equite dans tous les secteurs d'activite de l'ADRC. • Elle a annulé pour près de 25 millions de dollars en 2000-2001 en interêts ou en penalites en matiere d'equite (ou y a renonce). Ce montant est d'environ 210 millions de dollars a la grandeur de l'ADRC. • La mise en place de lignes directrices sur l'application des dispositions d'equite a permis d'uniformiser les decisions pour tous les secteurs d'activite. • On mettra en place un systeme de contrôle de la qualite en 2001-2002 qui nous permettra de confirmer les niveaux actuels d'uniformite dans les prochains rapports.	2-113 2-28 2-124 2-124
	On gère efficacement les risques liés aux différends et aux questions litigieuses.	●	• La grande majorite des differends sont regles de façon administrative sans recours aux tribunaux; le contrôle de l'uniformite des decisions doit être plus rigoureux pour les dossiers non complexes. • Les actions en justice sont gerees efficacement, et des propositions de modifications legislatives sont presentees lorsque des questions problematiques sont relevees.	2-125 2-126
	Une main-d'œuvre bien informée et compétente est au bon endroit au bon moment.		• On doit continuer à relever les défis que posent le recrutement et le maintien en poste des employés.	2-127
Innover pour l'avenir : Resultats de la premiere annee	Les principes d'équité sont appliqués et intégrés dans tous les programmes.		• On a obtenu des résultats par rapport à la Stratégie en sept points pour l'équité. • Le niveau des divulgations volontaires a continué d'augmenter, et les cotisations qui qui s'y rattachent ont augmenté d'environ 42 % par rapport à l'année précédente.	2-128 2-128

Évaluation de notre *rendement général*

Dans la fiche de rendement (tableau 2), nous évaluons le rendement du secteur d'activité des Appels pour 2000-2001 par rapport à nos cinq résultats attendus, à l'appui de notre résultat escompté. Des cotes sont attribuées à chaque résultat attendu et indiquent dans quelle mesure nous avons atteint chacun d'eux. Une cote distincte est donnée pour la qualité des renseignements sur lesquels chaque évaluation est fondée.

Dans l'ensemble, nous croyons avoir atteint en grande partie notre résultat escompté, c'est-à-dire que *les Canadiens obtiennent un examen impartial et rapide des décisions contestées au moyen de notre système de recours, mais pas en ce qui concerne les délais de traitement.* Tout compte fait, même si notre rendement appuie les efforts de l'ADRC pour ce qui est de **gérer le continuum de l'observation**, nous reconnaissons que nous devons :

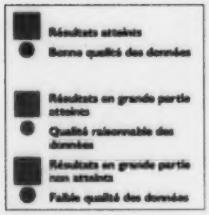
- améliorer considérablement la rapidité du processus de règlement des différends;
- fixer des objectifs précis pour tous les programmes des Appels qui vont au-delà des comparaisons d'une année à l'autre, et les inscrire dans notre cadre de gestion du rendement et dans nos normes de service, s'il y a lieu.

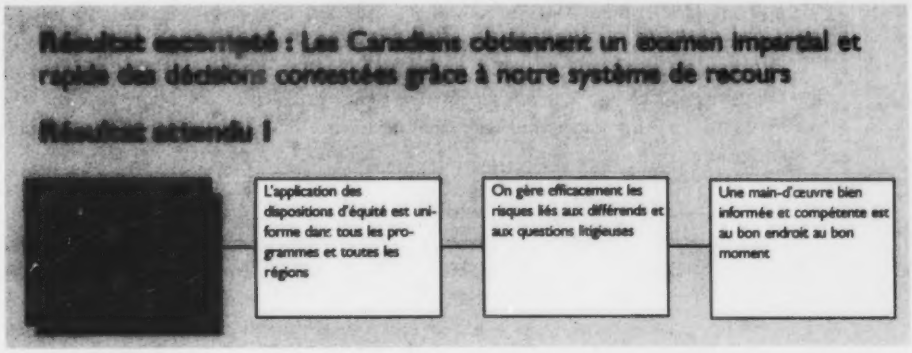
Notre rendement appuie également les efforts de l'ADRC visant à **innover pour l'avenir**, puisque nous avons mis en œuvre, comme prévu, les engagements de la Stratégie en sept points pour l'équité et que nous avons fait augmenter d'environ 42 % le nombre de cotisations liées au Programme des divulgations volontaires.

Les cotes du rendement sont en grande partie fondées sur des données de bonne qualité tirées du Système d'information des Appels, ainsi que d'un grand sondage réalisé auprès des clients en 1998.

La section « Le chemin à prendre », à la fin du présent chapitre, décrit nos projets en vue d'instaurer les améliorations nécessaires.

Détail de notre *rendement*





Conclusion

Le processus de règlement des différends est en grande partie transparent, accessible et uniforme, mais il n'est pas rapide. Il est également équitable et impartial. Comme il est expliqué ci-dessous, bien que nous ayons des succès dignes de mention, des améliorations sont nécessaires dans plusieurs secteurs et, dans un secteur, d'importants écarts de rendement doivent être comblés.

Faits saillants

Processus transparent, accessible et uniforme – Nous nous attendons à informer l'ensemble de nos clients de leurs droits de recours et de la façon dont ils peuvent avoir accès aux services des Appels. Nous avons respecté cette attente en fournissant cette information à **tous** les clients qui ont reçu une décision ou une cotisation. Pour renforcer davantage la **transparence** du processus, les Appels ont également terminé un projet pilote visant à mieux informer les clients. Il s'agissait de leur écrire pour leur faire part du statut de leur différend, dans les 30 jours suivant la date où celui-ci avait été signifié. Cette pratique est devenue une norme nationale en avril 2001. Des améliorations sont toutefois nécessaires pour ce qui est de fournir aux clients des renseignements à jour sur la situation de leur dossier tout au long du processus de règlement des différends.

Des sondages périodiques sur la satisfaction des clients à l'égard de la qualité des services des Appels donnent d'autres indications permettant d'établir si les renseignements que nous fournissons aident bien les clients à avoir **accès** à nos services. Notre dernier sondage auprès des clients, mené en 1998, portait sur le traitement des différends ayant trait à l'impôt sur le revenu, à la TPS/TVH, à la taxe d'accise, au RPC, à l'AE et à l'arbitrage, mais ne comprenait pas de questions liées à l'administration des politiques commerciales (puisqu'elles ne faisaient pas alors partie des Appels). Ce sondage a révélé ce qui suit :

- 85 % des clients de ces secteurs étaient satisfaits de la facilité avec laquelle ils pouvaient signifier un différend,
- 78 % des clients étaient satisfaits de la courtoisie du personnel,
- 64 % des clients étaient satisfaits de l'impartialité de l'agent.

Cependant, à peine la moitié des clients étaient satisfaits du coût du processus. La signification d'un différend ne comporte pas de coût direct, mais des consultations limitées tenues après le sondage de 1998 ont fait ressortir des préoccupations à l'égard du manque à gagner élevé que l'on considère comme étant associé à un long processus d'appel. Un sondage de suivi en 2002-2003 comprendra des questions plus détaillées sur les coûts, pour nous permettre de mieux comprendre ces préoccupations. Le sondage sera élargi pour traiter également du secteur de l'administration des politiques commerciales.

Afin de rehausser l'**uniformité** et de faciliter l'accès aux recours dans le cas des différends touchant les douanes et l'accise, nous avons demandé que la *Loi sur les douanes* et la *Loi sur l'accise* soient modifiées pour comprendre des dispositions semblables à celles de la *Loi de l'impôt sur le revenu*. Ces dispositions prévoient des procédures administratives pour régler les différends sans qu'il soit chaque fois nécessaire d'aller devant les tribunaux. Si les modifications législatives sont adoptées par le Parlement, nous en évaluerons l'incidence sur l'accès et les coûts pour le client.

Processus rapide – Notre objectif est de régler les différends aussi rapidement que possible. Notre principal indicateur à cet égard est la quantité de temps qu'il faut aux Appels pour régler des dossiers, dans le cas des questions dont nous avons le contrôle (c.-à-d. dossiers traitables pour lesquels l'agent des appels dispose des renseignements nécessaires pour mener son examen).

Au cours des trois dernières années, nous avons travaillé à réduire le délai moyen de traitement nécessaire pour régler un différend traitable, mais ce délai reste toujours élevé (voir le tableau 3). Le règlement des différends complexes peut exiger plusieurs années.

Tableau 3 : Délais de traitement en nombre moyen de jours civils[1] pour les différends traitables

Programme	1998-1999	1999-2000	2000-2001	Baisse du délai de traitement
Impôt sur le revenu (CF)[2]	311	155	119	23 %
Impôt sur le revenu (BSF)[2]	**255**	**244**	**226**	**7 %**
TPS/TVH/accise	296	245	237	3 %
Administration des politiques commerciales	**203**	**236**	**209**	**11 %**
Arbitrage	159	188	170	10 %
RPC/AE	**141**	**144**	**148**	**(-3 %)[3]**

Le délai de traitement désigne le nombre moyen de jours civils entre la date de l'envoi de l'avis d'opposition et la date à laquelle le client est informé d'une décision finale de l'ADRC, en excluant le nombre de jours pendant lesquels le dossier était non traitable.

L'impôt sur le revenu est réparti selon les centres fiscaux (CF) et les bureaux des services fiscaux (BSF) pour marquer la différence quant à la complexité des dossiers – les CF traitent des volumes plus importants et des questions moins complexes que les BSF.

La légère augmentation du délai de traitement pour le RPC/AE était due à un ensemble de facteurs, y compris le recours accru à des représentants par les appelants.

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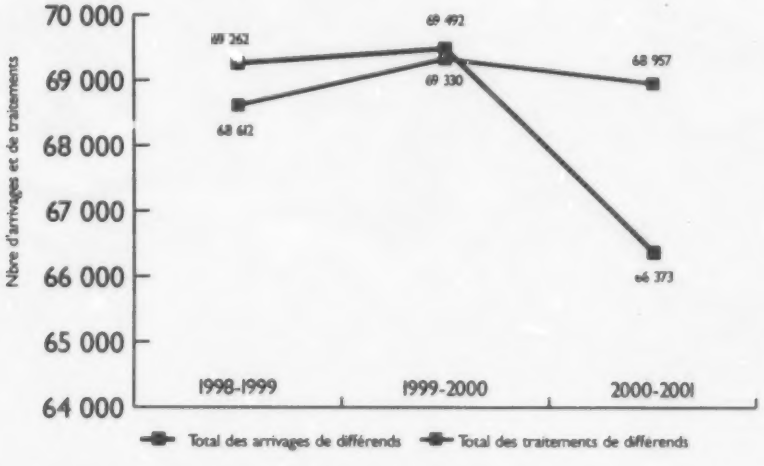
3 La légère augmentation du délai de traitement pour le RPC/AE était due à un ensemble de facteurs, y compris le recours accru à des représentants par les appelants.

Appels

En 2000-2001, nous avons réglé davantage de différends (68 957) que nous en avons reçus (66 373), ce qui nous a permis de réduire notre inventaire à 56 688 dossiers (voir les tableaux 4 et 5). Nous n'avons pas réduit notre inventaire de façon considérable en partie en raison de la complexité d'un grand nombre de cas, conjuguée à la difficulté de prévoir les charges de travail et d'y affecter les ressources correspondantes. Pour améliorer nos délais d'exécution, nous nous efforçons d'optimiser nos ressources en redéployant les charges de travail au sein des régions et entre celles-ci. De plus, nous tentons de déterminer si des facteurs de complexité peuvent être établis pour différents types de charges de travail. Cela nous permettrait d'attribuer plus efficacement les ressources financières et humaines nécessaires pour assurer un traitement plus efficace et améliorer les délais pour tous les types de charges de travail.

Tableau 4 : Arrivages et traitements des différends*



* Total des dossiers traitables et non traitables. Voir l'appendice D, *Glossaire*, à la page 2-184

Comme l'illustre le tableau 5, l'inventaire des cas liés à l'impôt sur le revenu en 2000-2001 est toujours plus élevé qu'en 1998-1999 et représente la plus grande part de l'inventaire total.

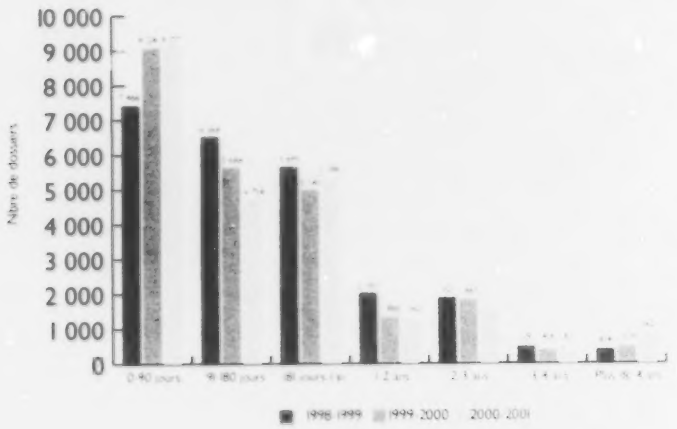
Tableau 5 : Inventaire des différends*

Programme	1998-1999	1999-2000	2000-2001
Impôt sur le revenu	41 446	43 988	42 798
TPS/TVH/accise	4 113	3 847	3 657
RPC/AE	2 328	2 377	2 067
Arbitrage	2 957	2 685	2 563
Admin. des pol. comm.	8 308	6 400	5 603
Total	59 152	59 297	56 688

* Total des dossiers traitables et non traitables. Voir l'Appendice D, Glossaire, à la page 2-184

Comme le montre le tableau 6, l'ancienneté de notre charge de travail est une préoccupation. La plupart des dossiers de l'inventaire font partie des trois premières catégories d'ancienneté, et le nombre de dossiers dans la dernière catégorie (plus de 4 ans) a augmenté au cours des trois dernières années. Pendant cette période, le nombre de dossiers traitables représentait en moyenne 40 % de l'inventaire total (56 688 dossiers), et les recettes fiscales correspondant aux dossiers traitables et non traitables ont augmenté de tout juste 2 milliards de dollars depuis 1998-1999.

Tableau 6 : Inventaire des différends par ancienneté – Nombre de dossiers traitables



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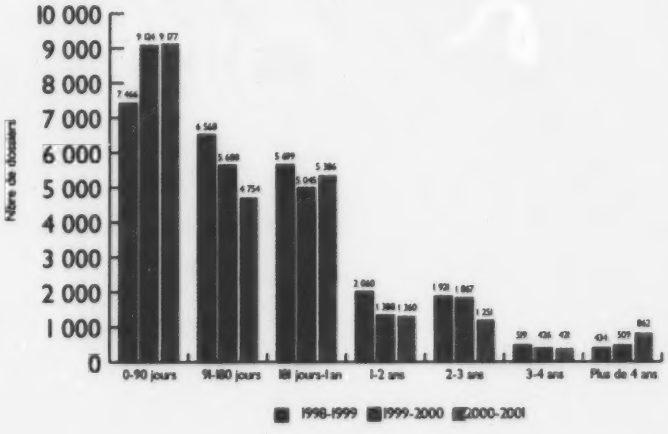
Impôt sur le revenu	41 446	43 988	42 798
TPS/TVH/accise	4 183	3 847	3 657
RPC/AE	2 328	2 377	2 067
Arbitrage	2 957	2 685	2 563
Admin. des pol. comm.	8 308	6 400	5 603
Total	59 152	59 297	56 688

* Total des dossiers traitables et non traitables. Voir l'Appendice D, Glossaire, à la page 2-184

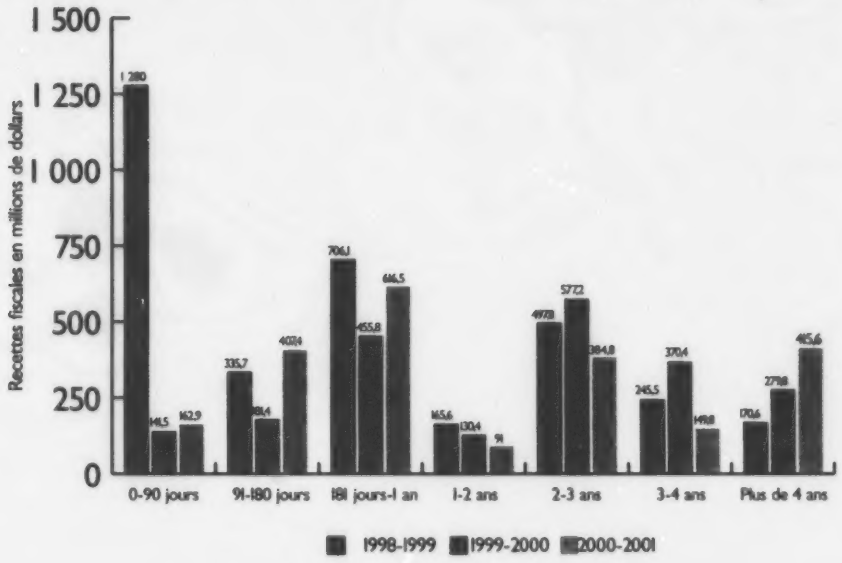
Comme le montre le tableau 6, l'ancienneté de notre charge de travail est une préoccupation. La plupart des dossiers de l'inventaire font partie des trois premières catégories d'ancienneté, et le nombre de dossiers dans la dernière catégorie (plus de 4 ans) a augmenté au cours des trois dernières années. Pendant cette période, le nombre de dossiers traitables représentait en moyenne 40 % de l'inventaire total (56 688 dossiers), et les recettes fiscales correspondant aux dossiers traitables et non traitables ont augmenté de tout juste 2 milliards de dollars depuis 1998-1999.

Tableau 6 : Inventaire des différends par ancienneté – Nombre de dossiers traitables



La valeur en dollars des dossiers non traitables a également augmenté de façon considérable au cours des trois dernières années, particulièrement dans les trois dernières catégories d'ancienneté. Elle représente maintenant 73 % (6,1 milliards de dollars) du total des recettes fiscales visées, par rapport à 53 % (3,8 milliards de dollars) en 1998-1999. Dans le cadre de notre plan d'action visant à améliorer les délais, nous nous attaquerons également à cet élément.

Tableau 7 : Inventaire des différends par ancienneté – Recettes fiscales correspondant aux dossiers traitables



Dans l'ensemble, **le processus de règlement des différends est équitable et impartial**. Un indicateur de rendement est le nombre de différends réglés par l'ADRC en faveur du client, en tout ou en partie (voir le tableau 8).

Cependant, certains clients peuvent être en désaccord avec l'ADRC quant à la décision rendue, mais décider de ne pas en appeler devant les tribunaux pour éviter d'engager des frais. Un autre indicateur est que la majorité de nos clients (un minimum de 60 % pour les programmes d'impôt sur le revenu et de TPS/accise au cours des trois dernières années) acceptaient le règlement de leur différend. Cela représente la grande majorité des différends. En outre, dans environ 50 % des différends liés à l'impôt sur le revenu qui ont été examinés, les clients ont obtenu gain de cause pour une partie ou l'ensemble des questions contestées. Des 68 957 différends traités, seulement 7,8 % ont été portés devant les tribunaux (voir le tableau 9).

Tableau 8 : Pourcentage de différends réglés

Admis en totalité – le client obtient gain de cause relativement à l'ensemble des questions contestées
Admis en partie – le client obtient gain de cause relativement à une partie des questions contestées
Confirmé – le client n'obtient gain de cause relativement à aucune des questions contestées
Autre – le client a présenté une opposition incorrecte ou en retard

Programme	1998-1999		1999-2000		2000-2001	
	No.	%	No.	%	No.	%
Impôt sur le revenu						
Admis en totalite	13 880	28 %	165 672	32 %	15 235	31 %
Admis en partie	9 685	19 %	9 279	19 %	9 504	19 %
Confirme	17 699	36 %	15 109	31 %	15 944	32 %
Autre	8 527	17 %	8 750	18 %	8 764	18 %
Total	49 791	100 %	48 810	100 %	49 447	100 %
TPS/accise[1]						
Admis en totalité	885	21 %	714	15 %	759	17 %
Admis en partie	1 044	24 %	1 096	23 %	1 182	26 %
Confirmé	1 650	39 %	2 356	49 %	1 840	41 %
Autre	702	16 %	605	13 %	730	16 %
Total	4 281	100 %	4 771	100 %	4 511	100 %
RPC/AE[2]	non disponible		non disponible		non disponible	
Arbitrage						
Admis en totalite	743	20 %	871	24 %	627	19 %
Admis en partie	742	20 %	768	21 %	819	24 %
Confirme	2 150	60 %	1 999	55 %	1 926	57 %
Total	3 635	100 %	3 638	100 %	3 372	100 %
Administration des politiques commerciales						
Admis en totalité	1 915	41 %	3 244	54 %	2 501	51 %
Admis en partie	515	11 %	759	12 %	672	14 %
Confirmé	1 630	35 %	1 425	24 %	1 193	25 %
Annulations, erreurs	612	13 %	617	10 %	508	10 %
Total	4 672	100 %	6 045	100 %	4 874	100 %

Les pourcentages pour les différends liés à la TPS/TVH/accise sont inférieurs parce que souvent, les clients ne disposent pas de documentation à l'appui de leur cas.

Ces genres de statistiques ne sont pas tenus pour le RPC/AE parce qu'elles pourraient porter à confusion en raison du nombre de parties en cause (p. ex. employés, employeurs) et des liens entre elles.

Tableau 8 : Pourcentage de différends réglés

Admis en totalité – le client obtient gain de cause relativement à l'ensemble des questions contestées
Admis en partie – le client obtient gain de cause relativement à une partie des questions contestées
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Autre – le client a présenté une opposition incorrecte ou en retard

Programme	1998-1999		1999-2000		2000-2001	
	No.		No.		No.	
Impôt sur le revenu						
Admis en totalité	13 880	28 %	165 672	32 %	15 235	31 %
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Confirmé	17 699	36 %	15 109	31 %	15 944	32 %
Autre	8 527	17 %	8 750	18 %	8 764	18 %
Total	49 791	100 %	48 880	100 %	49 447	100 %
TPS/accise[1]						
Admis en totalité	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Admis en partie	1 044	[illegible]	1 [illegible]	[illegible]	1 [illegible]	[illegible]
Confirmé	1 630	[illegible]	2 [illegible]	[illegible]	1 [illegible]	[illegible]
Autre	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	4 [illegible]	[illegible]	4 [illegible]	[illegible]	4 [illegible]	[illegible]
RPC/AE[2]	non disponible		non disponible		non disponible	
Arbitrage						
Admis en totalité	743	20 %	871	24 %	627	19 %
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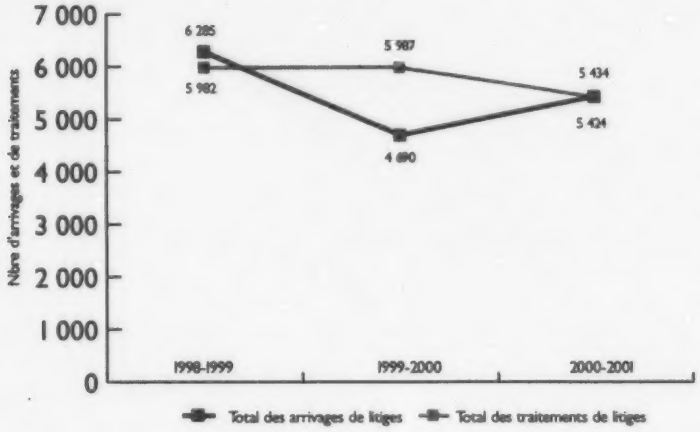
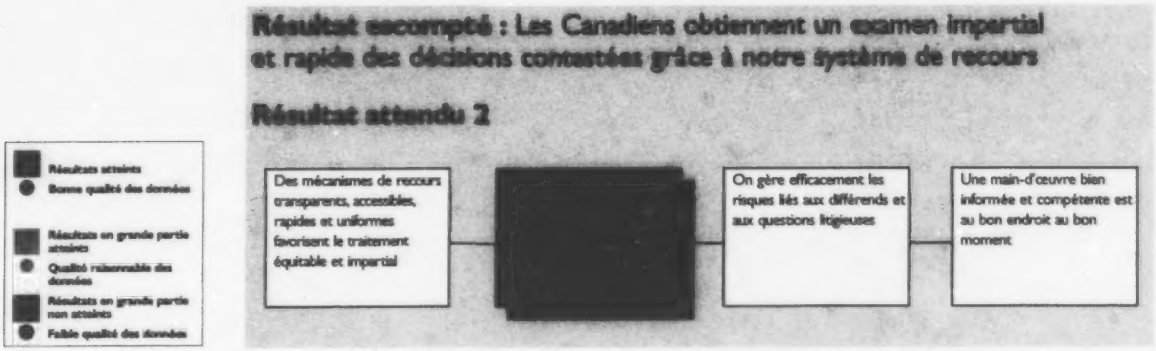
Confirmé	2 150	60 %	1 999	55 %	1 926	57 %
Total	3 635	100 %	3 638	100 %	3 372	100 %
Administration des politiques commerciales						
Admis en totalité	1 [illegible]	[illegible]	3 [illegible]	[illegible]	2 [illegible]	[illegible]
Admis en partie	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Confirmé	1 [illegible]	[illegible]	1 [illegible]	[illegible]	1 [illegible]	[illegible]
Annulations, erreurs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	4 [illegible]	[illegible]	6 [illegible]	[illegible]	4 [illegible]	[illegible]

[1] Les pourcentages pour les différends liés à la TPS/TVH/accise sont inférieurs parce que souvent, les clients ne disposent pas de documentation à l'appui de leur cas.

[2] Ces genres de statistiques ne sont pas tenus pour le RPC/AE parce qu'elles pourraient porter à confusion en raison du nombre de parties en cause (p. ex. employés, employeurs) et des liens entre elles.

Tableau 9 : Arrivages et traitements des litiges





Conclusion
La mise en place de lignes directrices sur l'application des dispositions d'équité dans tous les secteurs d'activité nous permet d'assurer un processus décisionnel uniforme.
L'instauration de mécanismes systématiques de contrôle de la qualité en 2001-2002 nous permettra de confirmer les niveaux réels d'uniformité pour les rapports à venir.

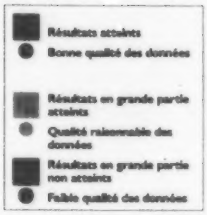
Faits saillants

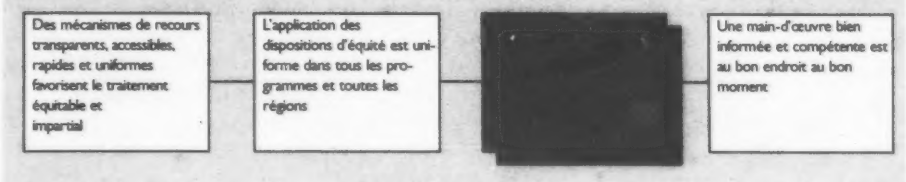
La gestion des dispositions en matière d'équité est également devenue un aspect important des opérations de l'ADRC, puisque le nombre de demandes a augmenté de façon exponentielle pour atteindre 71 000 demandes par année depuis l'adoption des dispositions en 1991. Un allégement a été accordé dans plus de 47 000 de ces cas; des pénalités et des intérêts ont été annulés automatiquement dans 1,9 million de cas. On estime que la valeur totale des intérêts et des pénalités que l'Agence a abandonnés (y compris les renonciations) en 2000-2001 se chiffrait à environ 210 millions de dollars. Nous menons présentement une analyse des coûts des dispositions en matière d'équité afin de mieux comprendre les besoins de financement pour une prestation de services abordable. Comme il est mentionné dans le chapitre sur les services fiscaux, nous avons respecté notre norme de service pour ce qui est de traiter les demandes d'équité liées aux programmes des comptes clients et des comptes de fiducie; ces demandes ont été traitées dans les quatre à six semaines 91 % du temps, dépassant alors notre objectif de 90 %.

Appels

Résultat escompté : Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours

Résultat attendu 3





Conclusion

Dans l'ensemble, notre gestion des risques liés aux différends et aux questions litigieuses est efficace. Pour mieux cerner et régler les éléments de risque liés aux questions litigieuses (p. ex. les montants en litige, les incidences), nous mettrons en place, en 2001-2002, un cadre de gestion des risques comprenant une évaluation des activités commerciales dans une perspective de gestion de l'évaluation des risques. Nous instaurerons de plus la même année un mécanisme systématique de contrôle de la qualité, qui permettra aux Appels de mieux déterminer s'ils obtiennent un niveau d'uniformité suffisant dans leurs décisions.

Faits saillants

Nous avons maintenu un rendement relativement constant d'une année à l'autre. Plus de 90 % des différends en matière de fiscalité et 99 % des dossiers touchant les douanes sont réglés par la voie administrative, sans recours aux tribunaux (voir le tableau 10). Environ 50 % des appels en matière d'impôt ou de taxe qui sont déposés ne se rendent pas devant les tribunaux ou sont réglés avant qu'il y ait eu audience, comparativement à 56 % pour l'année précédente.

Tableau 10 : Taux de règlement par voie administrative

Type de différend	1999-2000	2000-2001
Cotisations et nouvelles cotisations d'impôt sur le revenu	95 %	94 %
Cotisations et nouvelles cotisations de TPS/TVH et de taxe d'accise	90 %	90 %
Admissibilité à un avantage fiscal [1]	98 %	97 %
Questions de politique commerciale (p. ex. classements tarifaires, évaluations et déterminations de l'origine)	99 %	99 %
Confiscations compensatoires et saisies des douanes	99 %	99 %
Prestations d'assurance-emploi	73 %	75 %
Cotisations au Régime de pensions du Canada	82 %	71 %[2]

1 Dans ce tableau, les cas d'admissibilité aux avantages fiscaux sont également inclus dans les taux des cotisations et nouvelles cotisations de l'impôt sur le revenu.

2 Le changement important touchant le programme du RPC est dû au petit nombre de différends. Une baisse de quelques clients se présentant devant les tribunaux peut se traduire par une baisse importante du pourcentage.

Appels

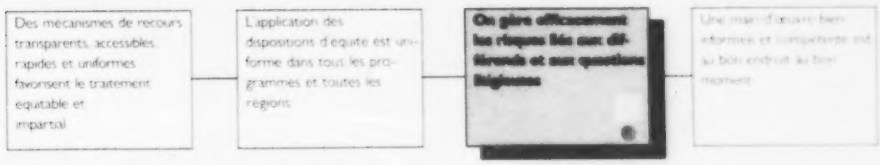
Résultat escompté : Les Canadiens obtiennent un examen impartial et rapide des décisions contestées grâce à notre système de recours

Résultat attendu 3

Résultats atteints
Bonne qualité des données

Résultats en grande partie atteints
Qualité raisonnable des données

Résultats en grande partie non atteints
Faible qualité des données



Conclusion

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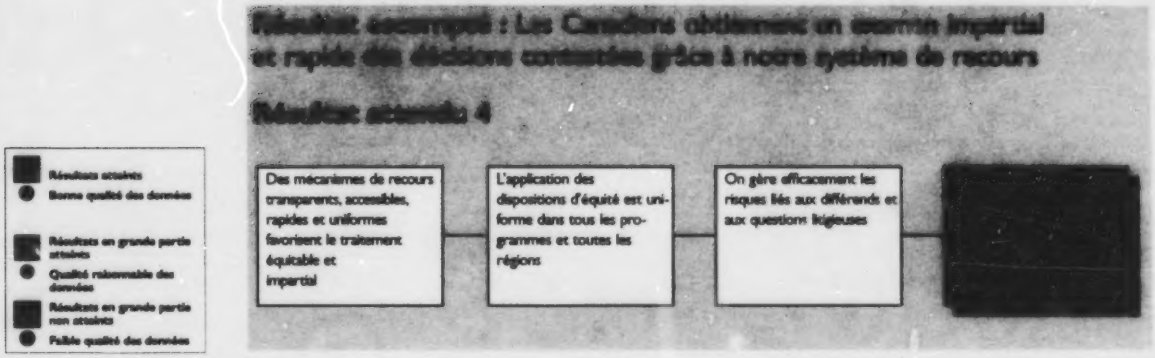
2 Le changement important touchant le programme du RPC est dû au petit nombre de différends (une baisse de quelques cas) présentant devant les tribunaux peut se traduire par une baisse importante du pourcentage.

Cas litigieux – Des appels qui sont présentés en cour, environ 65 % résultent en une décision en faveur de la Couronne, comparativement à 68 % en 1999-2000. Nous nous attendons à ce qu'il y ait toujours des cas dont la décision sera défavorable à la Couronne, ce qui confirme l'impartialité des Appels. Nous prévoyons toutefois que la majorité des cas donneront gain de cause à la Couronne. Un indicateur de notre efficacité en matière de gestion des risques est la détermination des modifications législatives nécessaires, notamment après notre examen des résultats des décisions judiciaires défavorables à la Couronne. Nous consultons les ministères de la Justice et des Finances pour décider du suivi qu'il convient de faire. Les propositions de modifications législatives touchant l'impôt sur le revenu qui ont été adoptées en 2000 et 2001 concernaient : la déduction pour résidence des membres du clergé, le crédit d'impôt à l'investissement pour actions accréditives, le contrôle simultané, le crédit d'impôt pour frais médicaux, l'impôt sur le revenu fractionné, la juste valeur marchande d'un droit indivis et les frais d'exploration au Canada.

Les coûts et les risques liés à l'aide que nous accordons au ministère de la Justice lors des procédures devant les tribunaux et au Tribunal canadien du commerce extérieur échappent en grande partie à notre contrôle. Les coûts rattachés aux témoins experts pour défendre la position de la Couronne dans le cadre des appels devant les tribunaux représentent un défi de plus en plus difficile qui influe sur notre capacité générale de gérer les risques. Ces coûts sont passés de 374 000 $ en 1995-1996 à environ 2,5 millions de dollars en 2000-2001. Pour couvrir ces coûts, nous avons dû réaffecter des ressources d'autres secteurs, y compris le traitement des différends en matière d'impôt sur le revenu.

Cas non litigieux – Pour ce qui est des dossiers qui ne sont pas portés devant les tribunaux, notre rendement dépend de notre capacité de prévoir l'intensité et la complexité de la charge de travail. En tenant compte de ceci, la qualité de décision peut donc être améliorée par la mise en place d'un cadre de gestion des risques comprenant une évaluation des activités commerciales, dans une perspective de gestion de l'évaluation des risques pour chacun des cas traités. Nous instaurerons de plus en 2001-2002 un contrôle de la qualité systématique, qui permettra aux Appels de mieux déterminer s'ils obtiennent un niveau d'uniformité suffisant dans leurs décisions.

Appels



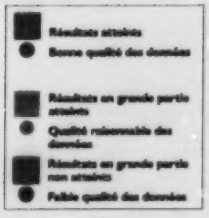
Conclusion

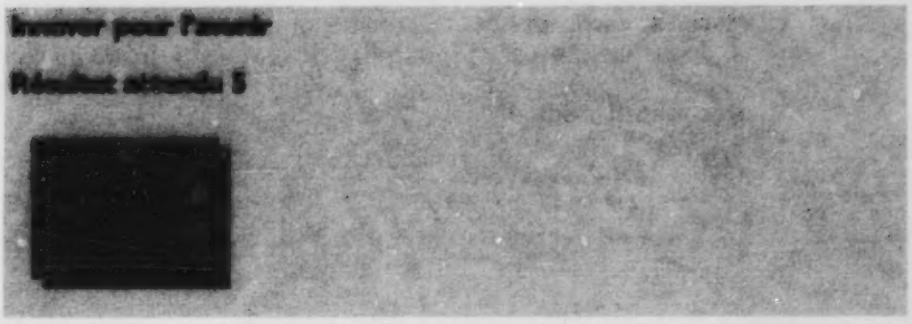
Dans l'ensemble, nous avons principalement respecté les attentes dans ce secteur. Nous nous efforçons de relever les défis qui se rattachent au fait de disposer d'une main-d'œuvre bien renseignée et compétente au bon endroit et au bon moment, notamment dans les domaines de l'impôt sur le revenu et de la TPS/TVH/accise.

Faits saillants

Nous déterminons la suffisance des connaissances et du niveau de compétence de notre main-d'œuvre aux Appels en évaluant si les employés ont les compétences qu'exige la complexité de nos dossiers, et si l'organisation réussit à recruter et à maintenir en nombre suffisant des personnes ayant ces compétences. D'après la direction, le recrutement et la rétention de personnel aux Appels ont toujours constitué un défi majeur, particulièrement dans les programmes d'impôt sur le revenu et de TPS/TVH/accise. Cela est dû à la taille plutôt modeste de la direction générale, aux possibilités d'avancement limitées qu'elle offre et à la compétition avec d'autres fonctions et avec le secteur privé pour ce qui est de l'expertise en vérification. Conséquemment, les bureaux locaux doivent souvent fonctionner avec moins de personnel que le leur permettrait leur financement.

En 2000-2001, nous avons été incapables de doter les postes aux niveaux prévus et avons accusé un déficit d'environ 10 % à l'égard des ressources. Tout cela a contribué au vieillissement des inventaires. De concert avec les régions, nous avons modifié notre approche en matière de prévision des besoins en ressources de celles-ci, afin de permettre plus de souplesse dans la répartition des ressources nécessaires selon les charges de travail et les régions.





Conclusion
Nous sommes allés de l'avant comme prévu pour ce qui est de mettre en œuvre l'Initiative en matière d'équité à l'appui de **l'application des principes d'équité** dans tous les programmes.

Faits saillants

À la suite de consultations avec la population et le personnel, nous avons lancé la Stratégie en sept points pour l'équité en février 1999. Cette stratégie décrit les mesures à prendre pour assurer une plus grande équité dans les rapports de l'ADRC avec les Canadiens. En 2000-2001, nous avons rempli les engagements suivants pris dans le cadre de cette stratégie :

- nous avons diffusé une déclaration révisée des droits des clients;
- nous avons inclus des renseignements sur l'équité et les droits des clients dans un certain nombre de publications de l'ADRC;
- nous avons créé des pages Web sur l'équité et les droits des clients;
- nous avons amélioré nos rapports au Parlement sur les dispositions d'équité.

Le Programme des divulgations volontaires continue de prendre de l'ampleur à mesure que nous le faisons connaître. Le nombre de divulgations volontaires est passé de 3 077 en 1999-2000 à 3 432 en 2000-2001, et les cotisations qui s'y rattachent ont augmenté approximativement de 42 % (passant d'environ 101 millions de dollars en 1999-2000 à environ 143 millions de dollars en 2000-2001). En juin dernier, l'ADRC a annoncé des mesures permettant aux particuliers d'obtenir, en gardant l'anonymat, des conseils et de l'information pour les aider à se préparer à faire une divulgation volontaire.

Le chemin *à prendre*

Compte tenu des renseignements qui précèdent concernant notre rendement, nous prendrons les mesures suivantes en 2001-2002 afin d'améliorer notre rendement :

Résultats prévus	Activités connexes	Dates d'achèvement prévues
• Rapidité accrue du traitement des différends	Fixer des objectifs pluriannuels liés à la rapidité du traitement des différends	Printemps 2002
	Mettre en œuvre un programme de contrôle de la qualité	Printemps 2002
	Mettre en œuvre un cadre de formation	Été 2002
• Meilleurs renseignements pour cerner les secteurs à améliorer	Mener un sondage auprès des clients des Appels	2002-2003 puis tous les quatre ans
• Meilleur accès au processus de recours	Évaluer la possibilité de produire les avis d'opposition par Internet	Hiver 2001
• Meilleure qualité des décisions	Mettre en œuvre un cadre de gestion des risques	Printemps 2002
• Meilleure assurance que les dispositions sont appliquées de façon uniforme	Mettre en œuvre la Stratégie d'amélioration des dispositions d'équité et un programme de contrôle de la qualité	2002-2003

Nous nous attendons à ce que le programme de contrôle de la qualité, appuyé par une formation appropriée, aide à améliorer la rapidité du processus de règlement des différends. De plus, nous établirons des objectifs précis pour tous les programmes des Appels et les intégrerons à nos cadres de mesure du rendement et, s'il y a lieu, aux normes de services publiées correspondantes. Ces objectifs favoriseront d'autres améliorations qui auront une incidence sur la rapidité du processus et renforceront notre capacité de veiller à l'application uniforme des dispositions en matière d'équité dans tous les programmes et toutes les régions.

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	Mettre en œuvre un **programme de contrôle de la qualité**	Printemps 2002
	Mettre en œuvre un **cadre de formation**	Été 2002
• Meilleurs renseignements pour cerner les secteurs à améliorer	Mener un **sondage auprès des clients des Appels**	2002-2003 puis tous les quatre ans
• Meilleur accès au processus de recours	Évaluer la possibilité de **produire les avis d'opposition par Internet**	Hiver 2001
• Meilleure qualité des décisions	Mettre en œuvre un **cadre de gestion des risques**	Printemps 2002
• Meilleure assurance que les dispositions soient appliquées de façon uniforme	Mettre en œuvre la **Stratégie d'amélioration des dispositions** d'équité et un programme de contrôle de la qualité	2002-2003

Nous nous attendons à ce que le programme de contrôle de la qualité, appuyé par une formation appropriée, aide à améliorer la rapidité du processus de règlement des différends. De plus, nous établirons des objectifs précis pour tous les programmes des Appels et les intégrerons à nos cadres de mesure du rendement et, s'il y a lieu, aux normes de services publiées correspondantes. Ces objectifs favoriseront d'autres améliorations qui auront une incidence sur la rapidité du processus et renforceront notre capacité de veiller à l'application uniforme des dispositions en matière d'équité dans tous les programmes et toutes les régions.

Gestion et orientation

organisationnelles

Système d'évaluation

■ **Les résultats attendus ont été atteints**

● **L'évaluation est fondée sur des données de bonne qualité :**
La notation du rendement est fonction du jugement des gestionnaires en place, appuyé par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie atteints**

● **L'évaluation est fondée sur des données de qualité raisonnable :** La notation du rendement est fonction du jugement des gestionnaires en place, appuyé, dans la plupart des cas, par un niveau approprié de renseignements exacts (y compris des estimations faites par ces gestionnaires) obtenus grâce à des sources ou des méthodes fiables.

■ **Les résultats attendus ont été en grande partie non atteints**

● **L'évaluation est fondée sur des données de faible qualité :** Il y a des lacunes importantes quant à la solidité des renseignements sur le rendement; la notation du rendement est fonction du jugement des gestionnaires en place, appuyé entièrement ou en majorité par des renseignements qualitatifs provenant de sources ou de méthodes informelles.

Au sujet de la Gestion et orientation organisationnelles

Le secteur d'activité de la Gestion et orientation organisationnelles (GOO) fournit l'orientation stratégique et l'encadrement de haut niveau pour soutenir tous les programmes et les services de l'ADRC. Notre travail guide l'élaboration de l'infrastructure dont l'ADRC a besoin pour établir et réaliser efficacement des programmes, y compris les ressources humaines et financières, l'informatique et les systèmes administratifs.

L'orientation stratégique et l'encadrement de haut niveau sont assurés par l'intermédiaire du régime de régie de l'ADRC. Cela consiste en trois grands volets :

- des mécanismes par lesquels le ministre du Revenu national s'acquitte de responsabilités d'intendance générale de l'ADRC et rend les comptes voulus au Parlement;
- le conseil de direction et ses comités constitutifs par l'intermédiaire desquels les conseils et les prises de décisions permettent la gestion quotidienne efficace des activités de l'ADRC;
- le modèle intégré de gestion visant l'excellence de l'ADRC, y compris la planification, la prise de décisions et les régimes de responsabilisation, ainsi que notre Plan d'entreprise annuel.

À l'occasion du passage du statut de ministère à celui d'agence, le rôle du secteur d'activité de la GOO s'est enrichi pour tenir compte à la fois des nouveaux pouvoirs et des nouvelles responsabilités de l'ADRC, et servir de point de coordination d'ensemble pour le programme de modernisation de l'ADRC, qui inclut :

- un nouveau modèle de gestion visant l'excellence;
- un nouveau cadre de mesure du rendement reposant sur la fiche d'évaluation équilibrée;
- des améliorations à la gestion de nos ressources financières et administratives;
- un régime de gestion des ressources humaines progressif et moderne;
- une stratégie pluriannuelle et complète en matière de technologie de l'information;
- des efforts en vue d'établir une nouvelle culture organisationnelle.

Les objectifs du plan d'entreprise sont liés aux accords de rendement des gestionnaires supérieurs.

Dépenses du secteur d'activité

La GOO est le deuxième secteur d'activité en importance, sur le plan budgétaire, à l'ADRC, avec une enveloppe annuelle de plus de 600 millions de dollars, soit 20,2 % du budget de l'Agence. Une large part de ce budget soutient l'informatique, dont 70 % va au soutien direct de l'exécution des programmes et à la prestation des services. Bien que nous ne soyons pas actuellement en mesure d'attribuer pleinement les coûts et les mises de fonds consacrées à l'informatique dans chaque secteur d'activité, la mise en œuvre de la comptabilité par activités nous permettra un jour ou l'autre de le faire.

Tableau 1 : Dépenses du secteur d'activité (000 $)

Gestion et orientation organisationnelle	1998-1999	1999-2000	Pourcentage d'augmentation	2000-2001	Pourcentage d'augmentation
Dépenses prévues[1] (000 $)	490 181	489 884	-0,06 %	557 848	13,9 %
Autorisations allouées[2] (000 $)	610 312	647 035	6 %	690 517	6,7 %
Dépenses réelles (000 $)	574 220	623 623	8,6 %	638 682	2,4 %
ETP prévus	5 662	5 890	4 %	6 661	13,1 %
Autorisations totales – ETP	6 643	6 788	2,2 %	7 054	3,9 %
Nombre réel d'ETP	6 68	6 559	-3,8 %	6 456	-1,6 %

[1] Budget principal des dépenses

[2] Budget principal + Budgets supplémentaires des dépenses + rajustements de fin d'année, soit le montant total qui peut être dépensé

On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Régime de régie efficace qui permet à la direction d'assurer la surveillance et le leadership.	■ ●	• Le comité de direction de l'ADRC intègre directement les intérêts des Canadiens et des approches novatrices à cette stratégie dans le secteur privé dans nos processus de gestion. • La structure des comités de l'entreprise permet de prendre des décisions délibérées et assure une gestion cohérente des programmes.	2-138 2-138
Changement en cours et accru dans la culture, qui met la prise de décisions entre les mains des gestionnaires.	■ ●	• Un cadre de gestion amélioré nous assure une position de premier plan pour ce qui est des résultats de nos activités et de la mise en œuvre des changements prévus. • Les gestionnaires doivent assumer une plus grande part des responsabilités liées à la prise de décisions; le régime des accords de rendement fait en sorte qu'ils s'orientent de plus en plus vers l'obtention de résultats. • Les employés connaissent les valeurs, les priorités et l'orientation globale de l'ADRC pour l'avenir. • Une organisation axée favorise l'apprentissage et adopte des pratiques exemplaires.	2-139 2-139 2-139 2-139
Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.	■ ●	• On a adopté une méthode de gestion qui intègre la gestion axée sur les résultats et une fonction de contrôle moderne pour la planification de l'entreprise et la préparation des rapports. • Les améliorations apportées aux systèmes de contrôle vont dans le sens de dépenses responsables, axées sur les résultats. • On a commencé à appliquer une politique relative à la gestion intégrée des risques, dont la mise en œuvre complète doit prendre trois ans. • On a validé le principe d'un cadre de mesure du rendement à l'échelle de l'Agence (fiche d'évaluation équilibrée). • On a renforcé les programmes de vérification interne et d'évaluation des programmes. • On a obtenu la certification ISO 9000 à des endroits choisis (projet pilote).	2-140 2-140 2-140 2-140 2-141 2-141
Réforme du leadership lié aux ressources humaines (RH) qui s'accorde avec les objectifs de l'entreprise.	■ ●	• Le régime des ressources humaines axé sur les valeurs appuie notre nouveau rôle en tant qu'employeur distinct. • Le cadre des relations du travail favorise des relations patronales-syndicales saines et débouche sur des négociations collectives efficaces. • Le nouveau système de dotation réduit le temps nécessaire pour combler des postes. • On a introduit un régime de gestion du rendement à tous les niveaux pour promouvoir une gestion des ressources humaines efficace et harmonisée avec les priorités de l'Agence. • Le système de règlement des différends est le reflet d'une approche axée sur les intérêts et assainit les différends en milieu de travail. • On a conçu un nouveau système de classification pour répondre à nos besoins bien précis touchant notre effectif. • Les programmes d'équité en matière d'emploi contribuent à diversifier l'effectif et assurent une représentation solide des quatre groupes désignés.	2-142 2-145 2-143 2-143 2-145 2-143 2-144
La confidentialité des renseignements des clients est protégée.	■ ●	• Les dispositions relatives à la protection des renseignements personnels prévues dans les lois que nous appliquons (p. ex. *Loi de l'impôt sur le revenu*) sont tout à fait respectées.	2-146
On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique	■ ●	• On traite plus rapidement les demandes relatives à la *Loi sur l'accès à l'information* et à la *Loi sur la protection des renseignements personnels* (AIPRP), l'administration publique. • L'évaluation du rendement de l'ADRC par le commissaire à l'information a donné lieu à des mesures et à des améliorations touchant des programmes bien précis.	2-148 2-148
Gestion du trésor et financière saine.	■ ●	• On assure une gérance prudente des ressources financières. • Les décideurs sont mis au courant des ressources nécessaires pour préserver l'intégrité de nos activités courantes et poursuivre la réalisation des changements prévus. • La Stratégie d'information financière (SIF) a été mise en œuvre à temps et conformément aux orientations gouvernementales. • Des systèmes d'information souples et rentables sont en place. • Des améliorations sont nécessaires dans les systèmes de gestion de la trésorerie et de supervision de certaines catégories de recettes fiscales. • La Stratégie de développement durable (DD) en place permet d'intégrer les considérations liées au DD dans la prise de décisions, les plans et activités, et de renforcer notre gérance de l'environnement. • Les vieux systèmes servant à établir les coûts empêchent, en partie, de mesurer précisément le coût de nos opérations dans les secteurs d'activité et d'évaluer les gains de productivité.	2-150 2-150 2-151 2-151 2-151 2-151 2-152 2-151
Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.	■ ●	• L'amélioration globale de l'accessibilité et la réduction des délais de traitement permettent d'offrir aux clients un meilleur service; il faut améliorer certains systèmes (impôt sur le revenu des sociétés (T2), balayage). • L'intégration accrue des systèmes entre les secteurs d'activité favorise l'efficacité et la réduction des coûts à moyen et à long terme. • La capacité de concevoir, de mettre en service et de tenir à jour de gros systèmes perfectionnés est conforme aux besoins de l'entreprise.	2-32 2-153 2-154

Dépenses du secteur d'activité

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Dépenses réelles (000 $)	**574 220**	**623 623**	**8,6 %**	**628 602**	**0,8 %**
ETP prévus	5 662	5 890	4 %	6 661	13,1 %
Autorisations totales – ETP	6 643	6 788	2,2 %	7 054	3,9 %
Nombre réel d'ETP	**6 611**	**6 559**	**-0,8 %**	**6 456**	**-1,6 %**

[1] Budget principal des dépenses

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On trouvera des précisions sur notre rendement global par rapport aux dépenses de l'ADRC autorisées par le Parlement au tableau 8 de l'appendice C, à la page 2-179.

Résultat escompté : Le rendement de notre exploitation et de nos services à l'entreprise est optimisé grâce à des méthodes de gestion modernes et novatrices

Tableau 2 : Fiche de rendement de la Gestion et orientation organisationnelles

Cadre de continuum de l'observation des lois et des règlements : Innover pour l'avenir : Résultats de la première année

RÉSULTATS ATTENDUS	Notre évaluation	RÉSULTATS RÉELS DÉMONTRÉS PAR	Page
Régime de régie efficace qui permet à la direction d'assurer la surveillance et le leadership.	■ ●	• Le conseil de direction de l'ADRC intègre directement les intérêts des Canadiens et des approches semblables à celles utilisées dans le secteur privé dans nos processus de gestion. • La structure des comités de l'entreprise permet de prendre des décisions éclairées et assure une gestion cohérente des programmes.	2-138 2-138
Changement en cours et accru dans la culture, qui met la prise de décisions entre les mains des gestionnaires.	●	• Un cadre de gestion amélioré nous assure une position de premier plan pour ce qui est des résultats de nos activités et de la mise en œuvre des changements prévus. • Les gestionnaires doivent assumer une plus grande part des responsabilités liées à la prise de décisions; le régime des accords de rendement fait en sorte qu'ils s'orientent de plus en plus vers l'obtention de résultats. • Les employés connaissent les valeurs, les priorités et l'orientation globale de l'ADRC pour l'avenir. • Une organisation souple favorise l'apprentissage et adopte des pratiques exemplaires.	2-139 2-139 2-139 2-139
Régime de contrôle moderne qui encourage l'excellence en matière de gestion et de service.	■	• On a adopté une méthode de gestion qui intègre la gestion axée sur les résultats et une fonction de contrôle moderne pour la planification de l'entreprise et la préparation des rapports. • Les améliorations apportées aux systèmes de contrôle vont dans le sens de dépenses responsables, axées sur les résultats. • On a commencé à appliquer une politique relative à la gestion intégrée des risques, dont la mise en œuvre complète doit prendre trois ans. • On a validé le principe d'un cadre de mesure du rendement à l'échelle de l'Agence (fiche d'évaluation équilibrée). • On a renforcé les programmes de vérification interne et d'évaluation des programmes. • On a obtenu la certification ISO 9000 à des endroits choisis (projet pilote).	2-140 2-140 2-140 2-140 2-141 2-141
Réforme du leadership lié aux ressources humaines (RH) qui s'accorde avec les objectifs de l'entreprise.	■	• Le régime des ressources humaines axé sur les valeurs appuie notre nouveau rôle en tant qu'employeur distinct. • Le cadre des relations du travail favorise des relations patronales-syndicales saines et débouche sur des négociations collectives efficaces. • Le nouveau système de dotation réduit le temps nécessaire pour combler des postes. • On a introduit un régime de gestion du rendement à tous les niveaux pour promouvoir une gestion des ressources humaines efficace et harmonisée avec les priorités de l'Agence. • Le système de règlement des différends est le reflet d'une approche axée sur les intérêts et atténue les différends en milieu de travail. • On a conçu un nouveau système de classification pour répondre à nos besoins bien précis touchant notre effectif. • Les programmes d'équité en matière d'emploi contribuent à diversifier l'effectif et assurent une représentation solide des quatre groupes désignés.	2-142 2-145 2-143 2-143 2-145 2-143 2-144
La confidentialité des renseignements des clients est protégée.	■	• Les dispositions relatives à la protection des renseignements personnels prévues dans les lois que nous appliquons (p. ex. *Loi de l'impôt sur le revenu*) sont tout à fait respectées.	2-146
On tient compte du fait que les Canadiens souhaitent la transparence dans l'administration publique.	■	• On traite plus rapidement les demandes relatives à la *Loi sur l'accès à l'information* et à la *Loi sur la protection des renseignements personnels* (AIPRP), l'administration publique. • L'évaluation du rendement de l'ADRC par le commissaire à l'information a donné lieu à des mesures et à des améliorations touchant des programmes bien précis.	2-148 2-148
Gestion du trésor et financière saine.	●	• On assure une gérance prudente des ressources financières. • Les décideurs sont mis au courant des ressources nécessaires pour préserver l'intégrité de nos activités courantes et poursuivre la réalisation des changements prévus. • La Stratégie d'information financière (SIF) a été mise en œuvre à temps et conformément aux orientations gouvernementales. • Des systèmes d'information souples et rentables sont en place. • Des améliorations sont nécessaires dans les systèmes de gestion de la trésorerie et de supervision de certaines catégories de recettes fiscales. • La Stratégie de développement durable (DD) en place permet d'intégrer les considérations liées au DD dans la prise de décisions, les plans et activités, et de renforcer notre gérance de l'environnement. • Les vieux systèmes servant à établir les coûts empêchent, en partie, de mesurer précisément le coût de nos opérations dans les secteurs d'activité et d'évaluer les gains de productivité.	2-150 2-150 2-151 2-151 2-151 2-151 2-152 2-151
Excellence opérationnelle et leadership en matière de solutions dans le domaine de la technologie de l'information.	●	• L'amélioration globale de l'accessibilité et la réduction des délais de traitement permettent d'offrir aux clients un meilleur service; il faut améliorer certains systèmes (impôt sur le revenu des sociétés (T2), balayage). • L'intégration accrue des systèmes entre les secteurs d'activité favorise l'efficacité et la réduction des coûts à moyen et à long terme. • La capacité de concevoir, de mettre en service et de tenir à jour de gros systèmes perfectionnés est conforme aux besoins de l'entreprise.	2-32 2-153 2-154

Évaluation de notre *rendement général*

La fiche de rendement (tableau 2) fournit notre évaluation du rendement pour 2000-2001 par rapport à huit résultats attendus ainsi qu'à notre résultat escompté :

Le rendement de nos services et de nos activités professionnels est maximisé grâce à des méthodes de gestion moderne et novatrice – Un régime de gestion et de régie permet à l'ADRC d'obtenir des résultats notables quant à une prestation des service axés sur les clients, conformément à notre programme unique. Pour obtenir ces résultats, nous savons que nous devons faire connaître notre programme stratégique, habiliter nos employés à le livrer et être transparents en ce qui touche nos réalisations. En tant qu'organisation publique, nous sommes tenus, envers les Canadiens, de nous assurer que nos pratiques et systèmes intégrés d'information financière sont sains et qu'ils respectent les droits des Canadiens. Mis ensemble, ces éléments offrent la plate-forme nécessaire à la maximisation du rendement de nos secteurs d'activité.

Chacun des résultats escomptés a été coté, ce qui permet de voir si nous avons atteint nos objectifs en matière de rendement (en totalité, en partie ou pas du tout). La qualité des données utilisées pour faire l'évaluation a elle aussi été cotée.

Tout comme dans le cas des autres secteurs d'activité, nous évaluons notre rendement par rapport à deux thèmes : **Gérer le continuum de l'observation des lois et des règlements** et **Innover pour l'avenir.** Étant donné qu'il faut absolument que notre secteur d'activité se concentre sur l'innovation obtenue au cours d'un programme pluriannuel, nous mettons l'accent sur notre rendement par rapport au thème Innover pour l'avenir. Bien que notre information sur le rendement ne soit pas aussi solide que souhaitée, nous en sommes arrivés, somme toute, à des résultats et à des réussites démontrables et nous sommes tout à fait en mesure d'obtenir le résultat escompté. Notre notation du rendement repose sur un niveau raisonnable de qualité des données, y compris l'information qui provient des résultats du sondage et des Systèmes administratifs d'entreprise.

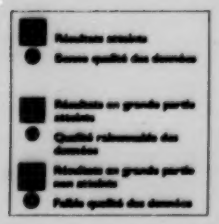
Réussites notables – Au cours de 2000-2001, nous avons complètement mis en œuvre la nouvelle structure de régie de l'ADRC, qui permet un encadrement par des gestionnaires plus efficace et mieux ciblé et un leadership dans la planification de la prise de décisions à long terme. Parmi les autres activités clés, mentionnons :

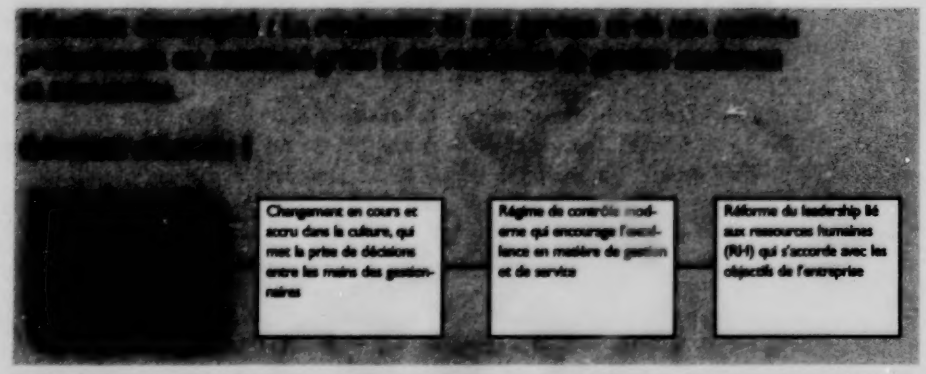
- l'élaboration d'un modèle de gestion complet et intégré visant l'excellence, pour évaluer et améliorer l'efficacité de nos capacités et de nos pratiques de gestion;
- la mise en œuvre d'un cadre de travail et de politiques et processus clés pour notre nouveau régime des ressources humaines, y compris les relations de travail et la dotation;
- le déclenchement d'un réexamen et d'un renouvellement fondamentaux de nos infrastructures financière et administrative, en partie pour renforcer l'intégrité et la fiabilité de l'information des ressources humaines dans les Systèmes administratifs d'entreprise;
- en soutien aux services améliorés aux Canadiens, la continuation de la mise en œuvre d'une stratégie pluriannuelle complète en matière d'informatique.

Domaines à améliorer – L'établissement d'une base en vue d'une nouvelle culture organisationnelle afin de relever les défis de gestion pour l'avenir est sans conteste notre défi le plus important. Nous avons progressé dans l'établissement d'un groupe de la direction plus fort, plus homogène et mieux habilité, partageant vision et valeurs. Au cours de l'année qui vient, nous nous concentrerons sur la mise en œuvre d'un régime moderne de formation, d'apprentissage et de perfectionnement pour soutenir les buts professionnels et personnels de tous nos employés.

En ce qui concerne nos activités fondamentales, nous avons fait des progrès dans la gestion générale de notre programme d'accès à l'information et de protection des renseignements personnels, qui ont permis une réduction importante (environ 57 %) des délais de traitement des demandes à cet égard. Cependant, la charge de travail a crû de façon radicale, et toute amélioration supplémentaire du service sera tributaire d'une augmentation du financement.

Détail de notre *rendement*





Conclusion

Nous croyons avoir respecté les attentes visant à offrir un régime de régie efficace, qui soutient un encadrement de gestion et un leadership.

Faits saillants

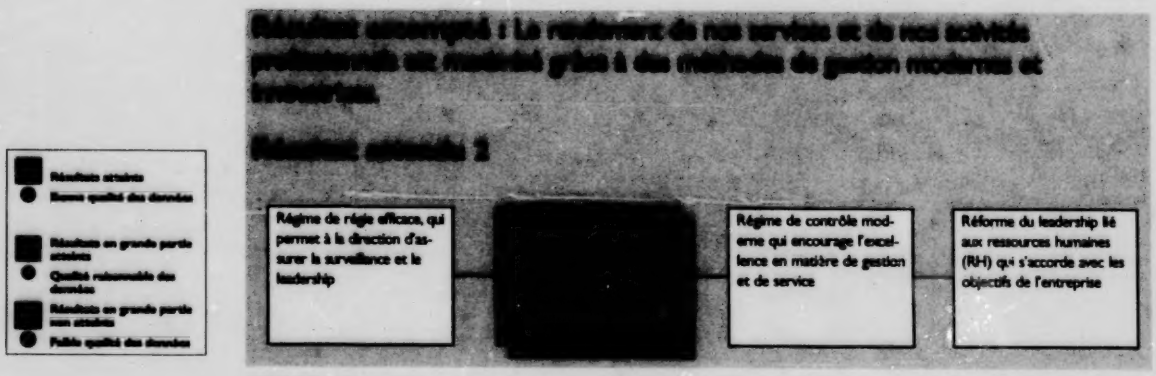
L'ADRC a grandement profité du nouveau régime de régie contenu dans notre loi d'autorisation, qui soutient une gestion moderne et novatrice en vue d'améliorer le rendement de nos programmes et de nos services. Une des caractéristiques qui la définit est le rapport entre les rôles et les responsabilités imposés par la loi au ministre, au commissaire et au conseil de direction nouvellement créé. Cette nouvelle dynamique de travail a raffermi la responsabilisation de l'ADRC à l'égard du Parlement et de tous les Canadiens. Le conseil de direction en particulier a apporté un encadrement de haut niveau et un leadership à la formulation des politiques et des cadres de gestion nécessaires pour tirer pleinement profit de la structure et des pouvoirs uniques de l'ADRC.

En 2000-2001, le conseil de direction a donné une orientation stratégique et un encadrement au regard des politiques et des cadres de gestion, en approuvant plus de 100 politiques simplifiées et adaptées aux besoins des ressources humaines, de l'informatique et des finances et de l'administration, ainsi que des documents tels que le Plan d'entreprise pour 2001-2002 à 2003-2004, le Rapport sur les plans et les priorités et la Structure de planification, de rapport et de responsabilisation de l'ADRC.

Pour raffermir notre régie générale, nous avons établi une structure de comités d'entreprise pour nous permettre de faire preuve de plus de rigueur et de discipline dans la gestion de nos activités. Afin de nous assurer que les mandats et les rôles de ces comités sont clairs, nous avons mis en œuvre un certain nombre d'améliorations à la structure, dont l'élaboration d'un plan annuel complet et de protocoles visant à clarifier les activités des comités.

L'ADRC est servie de façon unique grâce au soutien actif des Services juridiques de l'Agence. Ils lui offrent notamment des conseils juridiques au regard de ses secteurs d'activité, surtout en ce qui touche les questions découlant de l'administration des statuts, des règlements et des lois qui ont une incidence sur ses programmes. Les Services juridiques offrent leurs services à l'ADRC dans le cadre d'une entente de longue date conclue avec le ministère de la Justice du Canada. L'avocat général principal dirige les Services juridiques. Il agit à titre de délégué du commissaire en ce qui touche l'aspect juridique des activités et des politiques de l'ADRC, ainsi qu'au nom du procureur général du Canada.

Les Services juridiques offrent un service efficace, courtois, axé sur les entreprises et surtout adapté aux besoins de l'Agence. Ils sont plus que jamais intégrés aux activités de l'ADRC, car les avocats participent à la plupart des initiatives, et ce, le plus tôt possible et de façon continue. De meilleurs outils de communications et la mise sur pied d'équipes axées sur le service à la clientèle ont permis aux avocats d'établir des rapports étroits avec les représentants de l'ADRC et d'être à leur disposition où qu'ils soient au pays. Ces équipes font également la liaison avec les services de Justice Canada afin d'assurer une approche coordonnée aux questions juridiques partout au Canada.



Conclusion

Nous croyons avoir en grande partie respecté les attentes de transformation de la culture qui confie aux gestionnaires le soin de prendre les décisions.

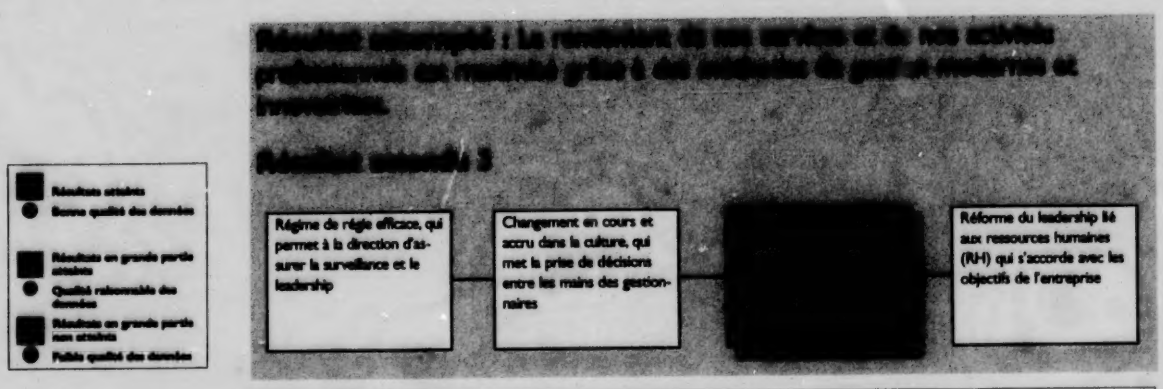
Faits saillants

Une culture d'entreprise moderne et sous le signe de l'énergie est essentielle pour appuyer l'efficacité de notre structure organisationnelle et nos nouveaux pouvoirs et marges de manœuvre. Cette culture doit rendre la vision commune pour l'avenir et établir un ensemble de valeurs qui interpelle les gestionnaires et les employés. Cette culture doit permettre des occasions d'habilitation et de perfectionnement, ainsi que d'acquisition de nouvelles capacités et de récompense du bon rendement. En 2000-2001, nous avons traduit dans deux outils clés de gestion les capacités nécessaires pour réaliser cette transformation culturelle et la maintenir : le modèle de gestion visant l'excellence et la fiche d'évaluation équilibrée.

En outre, nous avons créé une collectivité de gestionnaires plus forte, ayant en commun un engagement quant à l'excellence en matière de service. Le conseil de direction a approuvé l'élargissement de notre effectif de la direction en créant un niveau de gestion supérieur et un nouveau groupe de la direction. Nous prévoyons mettre complètement en œuvre ce dernier, constitué d'environ 3 000 employés, soit près de 7 % de notre effectif, en 2001-2002.

Notre nouvel effectif des gestionnaires dispose de plus de pouvoirs de prise de décisions, ainsi que d'un cadre de responsabilisation plus fort dans lequel œuvrer. Depuis 2000, plus de 500 accords de rendement annuels ont été établis avec des cadres et des gestionnaires supérieurs. Ces accords déterminent clairement leurs engagements et les résultats qu'ils doivent obtenir, en appui au Plan d'entreprise pour 2000-2001 à 2002-2003. Les employés sont aussi mieux informés des valeurs, des priorités et de l'orientation de l'ADRC pour l'avenir.

Finalement, pour soutenir nos stratégies en matière d'apprentissage, de perfectionnement et de formation, nous avons établi un nouveau programme de leadership, un conseil d'apprentissage et un plan d'apprentissage.



Conclusion

Nous croyons avoir respecté les attentes visant l'élaboration d'un régime de contrôle moderne qui encourage l'excellence dans le domaine de la gestion et des services.

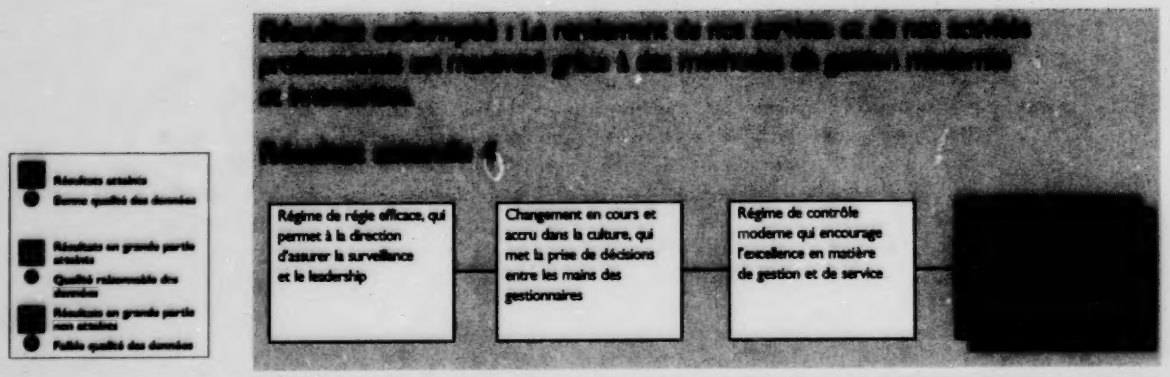
Faits saillants

L'ADRC a répondu aux attentes de progrès dans ce domaine. En 2000-2001, nous avons élaboré un cadre de gestion intégré : le modèle de gestion visant l'excellence. Une fois bien mis en œuvre d'ici 2003-2004, il rendra compte de tous les éléments de contrôle moderne comprenant la planification stratégique, les rapports sur le rendement, un cadre d'imputabilité, la gestion financière et la gestion du risque. Une structure porteuse est déjà en place, y compris un processus de planification stratégique, une structure de prise de décisions au niveau supérieur, un régime de responsabilisation, des accords de rendement annuels et des processus de vérification interne et d'évaluation. En outre, nous avons amélioré la pierre angulaire de notre modèle de gestion, notre Plan d'entreprise, en en faisant un document plus précis et plus pertinent et en encourageant sa diffusion interne grâce à de meilleures communications.

Un domaine qui a continué de retenir notre attention de tous les instants est notre capacité de produire de l'information sur le rendement exacte, pertinente et opportune, à des fins tant de planification que de responsabilisation. Nous établissons actuellement un cadre de mesure du rendement reposant sur la méthode de la fiche d'évaluation équilibrée, qui modifiera fondamentalement la façon dont nous mesurons le rendement et en faisons la preuve. Ce cadre sera un outil commun permettant de présenter une image opportune de nos programmes, de nos activités et de notre rendement, et d'améliorer la transparence et le caractère complet de nos rapports publics sur nos processus de gestion et de travail et sur nos résultats. Sa mise en œuvre commencera en 2002-2003.

L'ADRC a en outre élaboré une politique révisée en matière de gestion intégrée du risque, conforme avec la politique à l'échelle du gouvernement publiée par le Conseil du Trésor. Cette politique est actuellement mise en œuvre à tous les niveaux au sein de l'ADRC.

Notre programme général d'examen a été déterminant pour l'amélioration de l'efficacité des contrôles de gestion et administratifs et des processus de régie. Notre programme est relié au processus stratégique et de planification, pour faire en sorte que les besoins d'information de la plus haute priorité des gestionnaires supérieurs sont satisfaits et que les risques sérieux sont repérés et éliminés. En 2000-2001, des examens précis ont été entrepris pour évaluer, notamment, le nouveau régime des ressources humaines, les Systèmes administratifs d'entreprise (SAE) et le Système de comptabilité générale. En outre, des études d'évaluation ont été utilisées pour informer les gestionnaires et améliorer leurs capacités, au moyen d'ISO 9000 et des projets de rendement des douanes. Cependant, même si la vérification interne et l'évaluation de programme ont apporté une valeur supplémentaire au service, des améliorations sont nécessaires pour permettre à la fonction d'examen général de mieux soutenir l'excellence en matière de gestion et de service.



Conclusion

Nous croyons avoir respecté les attentes en faisant preuve de leadership dans la réforme des ressources humaines qui va de pair avec les objectifs organisationnels.

Faits saillants

Le fait de devenir une agence a entraîné de profonds changements au regard de la gestion de nos ressources humaines. Une des attentes clés pour l'ADRC est de mettre en place, à titre d'employeur distinct, un régime de gestion des ressources humaines efficace qui répond à nos besoins, pour mieux soutenir nos secteurs d'activité et corriger les problèmes graves tels que l'existence d'un cadre de gestion des RH inutilement complexe, dépassé, lié par des règles et inefficace, qui offre de faibles recours et qui ne soutient pas la gestion de carrière des employés, et pour recruter et retenir des employés ayant des compétences clés pour l'ADRC.

En 2000-2001, première année du programme pluriannuel de réforme et de renouvellement des RH, nous nous sommes concentrés sur les principales fonctions des RH touchées par les changements législatifs et le statut d'employeur distinct. Il s'agit, en l'occurrence, de la dotation, des recours et des relations de travail. Dans l'ensemble, nous avons obtenu les résultats escomptés dans ce domaine, y compris la conception, l'élaboration et la mise en place des politiques, des processus et des cadres de travail nécessaires à la continuation des services des RH antérieurement fournis par les organismes centraux.

Cependant, des données exactes et fiables en matière de RH sont essentielles dans toutes les fonctions des RH, et cette question demeure un domaine de préoccupation. Les problèmes rencontrés jusqu'à maintenant dans le nettoyage des anciens systèmes d'information et la réalimentation de la base de données des SAE limitent le degré d'exactitude possible lors d'études démographiques et d'analyses des tendances. Les résultats de la vérification de l'intégrité des données des SAE faite en 1999-2000 ont mis en lumière des failles systémiques et de logique ayant corrompu les données et entraîné des problèmes pour les utilisateurs de données des SAE. En 2001-2002, on consacrera d'importants efforts et ressources à la correction des problèmes ainsi qu'à l'amélioration du système lui-même.

Dotation et gestion des ressources humaines

Au moment de devenir un employeur distinct, nous avons mis en place un programme de dotation transitoire. Un des grands défis en 2000-2001 a été de travailler avec les processus existants en vertu de la *Loi sur l'emploi dans la fonction publique* et avec les processus provisoires de notre programme de transition. Au cours de cette année de transition, plus de 800 gestionnaires ont été formés et ont reçu les pouvoirs délégués en matière de dotation. En outre, 250 conseillers en matière de dotation ont été formés aux fins du nouveau programme de dotation de l'Agence. Néanmoins, nous avons accompli de grands progrès dans l'établissement des bases d'un programme de dotation axé sur les compétences. Nous avons élaboré un régime de classification moderne et d'avant-garde (norme de classification de l'Agence) pour répondre à nos besoins à venir, mais de grands défis de mise en œuvre nous attendent, semblables à ceux rencontrés pour la norme générale de classification dans l'ensemble de la fonction publique. Nous avons aussi établi un cadre de gestion du rendement lié à la gestion efficace des employés, pour aider à mettre en place et soutenir un groupe de gestion uni et habilité. En 2000-2001, grâce à la mise en œuvre du nouveau programme de gestion du rendement, environ 90 % des gestionnaires se sont vu attribuer des buts et des objectifs de rendement. Les objectifs de rendement annuels des gestionnaires supérieurs sont maintenant liés aux objectifs organisationnels clés, qui incluent la gestion efficace du personnel. La rémunération conditionnelle au rendement des cadres est liée à la réalisation de buts précis liés au Plan d'entreprise. Les résultats pour le premier cycle seront disponibles à l'automne 2001. Nous avons également mis à jour un certain nombre de politiques (p. ex., sur la déontologie et les valeurs, la discipline, les cadeaux, l'accueil et autres avantages) pour nous assurer qu'elles visent la promotion de comportements responsables.

Un des principaux éléments de notre nouveau régime de dotation est un plan annuel des activités de dotation. Le plan de dotation établit des liens avec nos objectifs d'équité en matière d'emploi et de langues officielles, afin de créer un processus plus intégré. Ce processus nous permet de prévoir 24 338 opérations de dotation, pour planifier et élaborer des stratégies afin de mieux répondre aux demandes d'embauche de l'Agence. Sous notre ancien régime des RH, les délais de dotation étaient en moyenne de 166 jours pour le recrutement à l'intérieur de la fonction publique, et de 138 jours pour le recrutement externe, exigeant environ 150 heures de travail de la part du gestionnaire. Compte tenu du fait que nous menons environ 30 000 opérations de dotation annuellement, cela engendrait des pratiques sérieusement inefficaces. Les retards mis à affecter les bonnes personnes au bon endroit au bon moment nous empêchaient d'attirer et de conserver les employés ayant les niveaux de compétence et d'expérience nécessaires. En 2000-2001, nous avons mis en place un régime de dotation qui a simplifié les processus d'embauche à l'intérieur dans certains domaines de 30 %. Nous avons réussi à adapter des nouvelles méthodes de dotation pour améliorer considérablement notre capacité de fournir des services efficaces. Par exemple, de façon habituelle, l'embauche saisonnière de 10 000 travailleurs se faisait par l'intermédiaire de processus de sélection annuels très longs. Il nous est maintenant possible d'embaucher de nouveau des travailleurs expérimentés en fonction de leur rendement antérieur, réduisant ainsi énormément le travail des gestionnaires et des RH. Nous prévoyons que d'autres améliorations seront possibles lorsque nos répertoires de compétences et de candidats préqualifiés prompte être utilisés à leur plein potentiel.

Comme on l'a souligné dans d'autres secteurs d'activité, des défis de taille demeurent avant de pouvoir récolter tous les avantages de ce régime plus souple. Les charges de travail dans la fonction de la rémunération se sont considérablement alourdies au cours de la dernière année. Pendant les trois années qui viennent de s'écouler, le personnel de la rémunération de l'ADRC a traité en moyenne 40 % plus de transactions que dans l'ensemble de la fonction publique. Le taux élevé de roulement du personnel dans ce secteur demeure un sujet de préoccupation. Des stratégies de recrutement et de formation ont été élaborées pour atténuer les problèmes et assurer la prestation des services des RH. On doit également prendre des mesures pour s'assurer d'avoir suffisamment d'employés qualifiés, particulièrement parmi les professionnels des RH, pour aider à amener un changement culturel et à fournir des services à valeur ajoutée aux clients.

L'ADRC renouvelle son engagement face aux principes et aux objectifs d'équité en matière d'emploi et de diversité de l'effectif. Nous avons répondu à toutes les attentes d'équité en matière d'emploi à l'échelle nationale pour les quatre groupes désignés aux fins de l'équité en matière d'emploi (femmes, Autochtones, minorités visibles et personnes handicapées). Cependant, la sous-représentation régionale à certains niveaux de groupes professionnels nous oblige à continuer d'être vigilants. Nous avons élaboré une méthode pour la comparaison de la disponibilité des membres de groupes désignés sur le marché du travail avec la composition de notre effectif interne, pour documenter la planification à venir d'équité en matière d'emploi. Les taux de représentation pour 1999-2000 étaient les suivants :

Tableau 3 : Équité en matière d'emploi

	Femmes	Autochtones	Minorités visibles	Personnes handicapées
Représentation dans l'ADRC	56,4 %	1,9 %	9,0 %	5,6 %
Disponibilité sur le marché du travail	55,3 %	1,6 %	8,4 %	4,5 %

Le conseil de l'apprentissage a été établi pour promouvoir le programme d'apprentissage de l'ADRC et pour sensibiliser davantage les intéressés à l'importance de l'apprentissage et à la nécessité d'en assurer le soutien dans le milieu de travail.

Le programme de leadership a été défini, puis des projets pilotes ont eu lieu. Le programme, qui utilise une combinaison de moyens d'apprentissage électroniques, de simulation d'activités aidée par ordinateur, d'autoapprentissage et de formation en salle de classe suivie d'affectations d'apprentissage, a été lancé en avril 2001.

Un nouveau guide de plan d'apprentissage individuel a été élaboré. Il permettra aux gestionnaires et aux employés de planifier et de gérer ensemble l'apprentissage de l'employé, afin de répondre aux besoins à venir de l'Agence et de tenir compte des aspirations de carrière de l'employé. À compter de 2001-2002, les gestionnaires et les employés pourront évaluer les besoins d'apprentissage de l'employé par rapport aux exigences du poste occupé et d'un poste à venir, grâce à une nouvelle trousse d'instructions au regard des compétences.

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Relations de travail

En 2000-2001 nous avons mis au point un cadre de travail visant à favoriser de saines relations syndicales-patronales et une négociation collective efficace, mieux adaptées aux activités de l'ADRC et aux besoins de l'effectif. Nous avons créé de nouvelles tribunes de consultation syndicale-patronale pour nous occuper de la santé et de la sécurité au travail, et nous avons utilisé les mécanismes de consultation existants pour faciliter les discussions entre les syndicats et la direction sur les initiatives stratégiques principales, telles que les Orientations futures et la Réforme et le renouvellement administratifs. Nous avons approuvé et signé les premières conventions collectives de l'ADRC qui comportent des caractéristiques telles que des dispositions de réaménagement de l'effectif et le remboursement des frais professionnels pour tous les groupes. Pour améliorer notre capacité de poursuivre la négociation collective et les discussions permanentes avec nos syndicats, nous avons adopté une politique de la rémunération pour orienter nos efforts en vue d'assurer une rémunération à nos employés, qui soit au diapason de ce qui est offert ailleurs sur le marché de l'emploi.

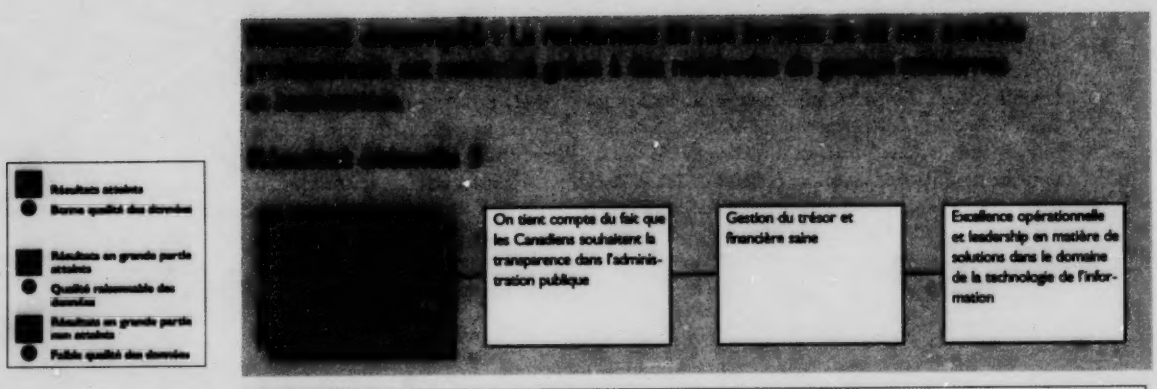
En 2000-2001, nous avons établi une nouvelle structure de groupes professionnels, en réunissant les 35 groupes antérieurs pour n'en former que sept. Cette nouvelle structure constituait la pierre d'assise de notre présentation à la Commission des relations de travail dans la fonction publique (CRTFP), où quatre unités de négociation, plutôt que les 13 existantes, étaient proposées. Nous prévoyons que la CRTFP rendra sa décision à l'automne 2001.

Recours

Avant de devenir une agence, nous étions contraints d'utiliser une méthode fondée sur les droits des parties pour régler les problèmes, méthode où un tiers avait le pouvoir de décider du dénouement d'un différend. Bien que cette méthode permettait de trouver tôt ou tard un règlement satisfaisant à la plupart des plaintes, elle avait tendance à être lente et à coûter cher, et elle avait souvent des conséquences défavorables sur nos relations de travail internes. Dans notre nouveau régime des RH, nous avons investi dans la prévention à la source des différends, sous la forme du nouveau système de règlement des différends (SRD) à la satisfaction des parties, que nous avons commencé à mettre en œuvre en 2000-2001. À la fin de l'exercice, environ 280 facilitateurs internes avaient été formés pour donner des séances de sensibilisation au SRD aux employés, 100 faciliteurs avaient été formés pour donner de la formation liée au SRD aux gestionnaires et 9 200 employés et gestionnaires (soit 20 % de notre effectif) avaient reçu de la formation sur le SRD.

Selon les premières constatations sur les effets du SRD, il semble que nous utilisions de plus en plus les moyens axés sur la satisfaction des parties. Au cours de la dernière année, le Bureau de gestion des différends a procédé à l'arbitrage de 47 cas, dont 45 ont permis aux parties de s'entendre. On s'attend qu'à long terme les gains tirés de cet investissement seront de meilleures communications, un moral, une productivité et une confiance accrus, ainsi qu'un meilleur service au public.

Même si nous avons investi dans la prévention des différends dès leurs premières manifestations, nous nous sommes engagés à continuer de soutenir des méthodes fondées sur les droits des parties, qui existaient avant la création de l'Agence, et nous avons introduit certains mécanismes également fondés sur les droits des parties. L'examen par un tiers indépendant fait partie du nouveau régime de recours pour la dotation. Des 3 297 promotions, seules 25 ont été soumises à un examen par un tiers indépendant. D'autres moyens, tels que 2 156 demandes de rétroaction individuelle et 180 demandes de révision de décision, ont été appliqués à l'interne, créant un régime de recours plus efficace et plus efficient. Même si le volume des mesures de correction est de façon générale le même que celui que l'on retrouvait avant le passage au statut d'agence, les gestionnaires sont maintenant en mesure d'appliquer des correctifs de façon plus prompte, sans retarder le processus de dotation.



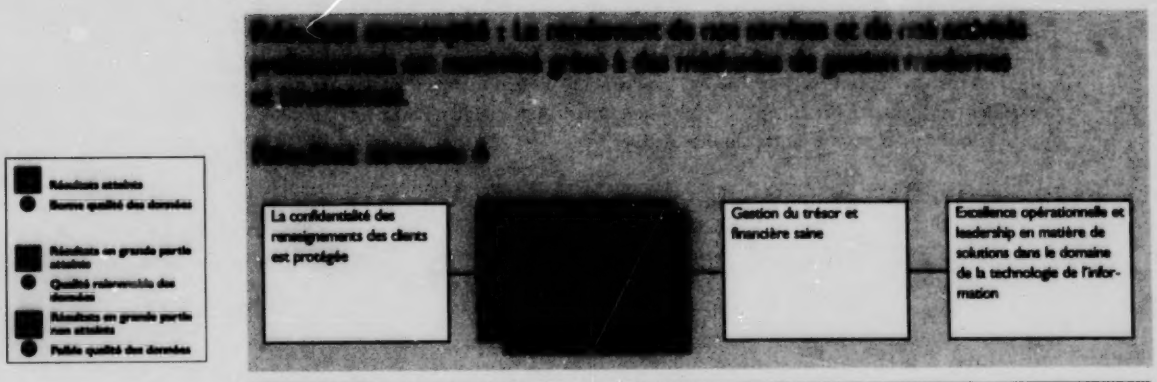
Conclusion

Nous croyons avoir parfaitement respecté les attentes en matière de protection de la confidentialité des renseignements des clients.

Faits saillants

Le maintien du caractère confidentiel des renseignements obtenus dans l'exercice de notre mandat est fondamental pour maintenir la confiance du public en nos systèmes. La législation appliquée par l'ADRC renferme des garanties sous forme de dispositions précises pour la protection de la confidentialité des renseignements des clients. À titre d'exemple, l'article 241 de la *Loi de l'impôt sur le revenu*, l'article 295 de la *Loi sur la taxe d'accise* (TPS) et les articles 107 et 108 de la *Loi sur les douanes* renferment des dispositions régissant l'utilisation et la divulgation des renseignements des clients.

Notre engagement à protéger la confidentialité des renseignements des Canadiens est exposé clairement dans la nouvelle déclaration de l'ADRC, *Vos droits*, qui remplace la *Déclaration des droits du contribuable* publiée pour la première fois en 1985. La déclaration stipule que les contribuables ont le droit à l'information, l'impartialité, la courtoisie, la considération, la présomption d'honnêteté, la protection et la confidentialité de leurs renseignements personnels, des révisions par des tiers indépendants et des audiences devant des tiers impartiaux avant que les taxes contestées soient payées. La déclaration a récemment été élargie pour inclure les rapports des clients avec l'ADRC relativement aux questions douanières, de l'accise et de la TPS.



Conclusion

Nous croyons avoir répondu en grande partie aux attentes des Canadiens à l'égard d'une transparence dans l'administration publique.

Faits saillants

L'ADRC garantit l'accès approprié à ses banques de renseignements, sous réserve des exemptions précises contenues dans la *Loi sur l'accès à l'information* et des restrictions prévues dans la *Loi sur la protection de la vie privée*, ainsi que dans notre législation de programme relative aux renseignements personnels et confidentiels des clients.

Plusieurs facteurs ont empêché le respect des délais législatifs de réponse aux demandes d'accès à l'information et de protection des renseignements personnels :

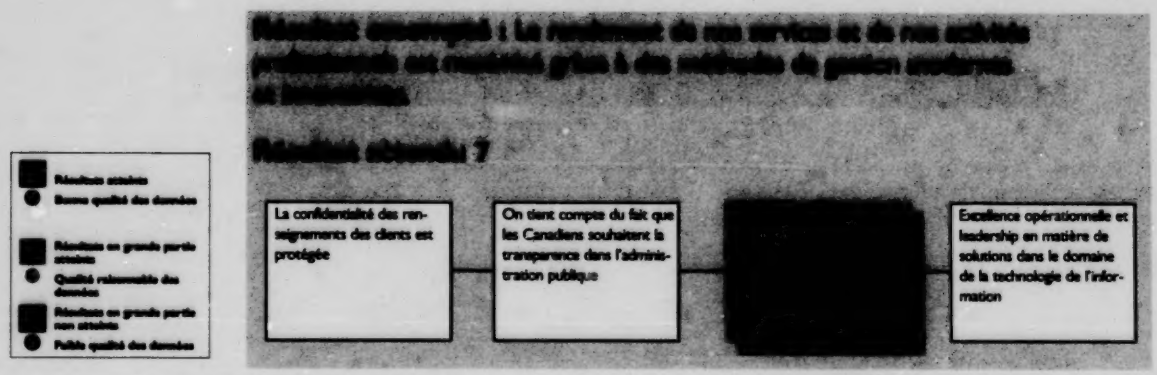
- considérations géographiques (nous avons plus de 750 points de service au Canada et à l'étranger);
- dispositions législatives strictes régissant la divulgation de renseignements;
- taille des dossiers demandés (p. ex., plus de 475 000 pages ont été examinées en 2000-2001, chaque demande ayant en moyenne 122 pages);
- augmentation importante et constante du nombre de demandes d'accès à l'information et de protection des renseignements personnels au cours des dernières années;
- manque de personnel qualifié au regard de ce type de demandes dans l'ensemble du service.

En 2000-2001, les demandes d'accès à l'information et de protection des renseignements personnels ont augmenté de 48 % par rapport à l'exercice précédent, comparativement à des augmentations moyennes de 7,7 % pour les demandes d'accès à l'information et de 2,3 % pour les demandes de protection des renseignements personnels dans l'ensemble de la fonction publique. En outre, les demandes non prévues ont mis à l'épreuve notre capacité de prévoir et de gérer la charge de travail. Par exemple, à la suite du démantèlement du Fichier longitudinal sur la main-d'œuvre du ministère du Développement des ressources humaines, l'ADRC a traité plus de 70 000 demandes de protection des renseignements personnels liées à l'information fiscale contenue dans ce fichier. De plus, l'ADRC a reçu quatre autres demandes de renseignements personnels « à volume élevé », chacune ayant trait à quelque 250 000 pages de documents et exigeant un équivalent temps plein.

En dépit des améliorations apportées à notre formule de classification, nous continuons d'avoir de la difficulté à attirer et à conserver du personnel qualifié pour s'occuper de ce type de demandes. Le délai d'exécution nécessaire pour installer et former du personnel expérimenté a une incidence directe sur notre capacité de traiter les demandes dans les délais établis par la législation et rend difficile la réponse aux périodes de pointe et aux augmentations de la charge de travail inattendues.

Cependant, l'ADRC a amélioré le délai d'exécution moyen de traitement des demandes d'accès à l'information. Pour 2000-2001, nous avons obtenu un niveau de conformité de 85,1 % (catégorie C dans la grille de cotation du commissaire à l'information), alors que seulement 14,9 % des demandes sont traitées dans un délai plus long (en comparaison, en 1999-2000, notre niveau de conformité était de 48,5 % ou de catégorie F, et c'est 51,5 % des demandes qui étaient traitées dans un délai plus long que le délai imposé par la loi). Notre rendement se compare favorablement à celui des autres ministères et organismes fédéraux. Le commissaire à l'information du Canada a d'ailleurs souligné, dans son rapport annuel, une baisse notable du nombre de plaintes portées contre l'ADRC et ayant fait l'objet d'une enquête en vertu de la *Loi sur l'accès à l'information*. Ce nombre est passé de 78, en 1999-2000, à 37, en 2000-2001, grâce à un traitement plus efficace des demandes par l'ADRC.

Par ailleurs, le nombre de plaintes reçues à l'ADRC en 2000-2001 relativement au traitement des demandes faites en vertu de la *Loi sur l'accès à l'information* a légèrement augmenté par rapport à 1999-2000, et celles relatives aux demandes faites en vertu de la *Loi sur la protection des renseignements personnels* ont diminué, et ce, malgré l'augmentation notable du nombre de demandes faites en vertu de ces lois. Cependant, en dépit de l'injection de fonds additionnels au cours des deux dernières années, il continue d'être difficile de maintenir le niveau actuel de rendement (85 %), étant donné le taux actuel d'augmentation des demandes.



Conclusion

Nous croyons que nous avons en grande partie respecté les attentes concernant la gestion avisée des finances et de la trésorerie.

Faits saillants

Le budget de l'ADRC pour l'exercice 2000-2001 était de 4 745,1 millions de dollars, dont un tiers (1 521,8 millions de dollars) allait au financement des paiements pour le programme de l'Allocation pour frais de chauffage (AFC). Les dépenses totales ont été de 4 560,7 millions de dollars, le report sur exercice ultérieur étant de 184,4 millions de dollars, dont 62,5 millions de dollars de fonds non utilisés provenant du programme de l'AFC (ce montant est nécessaire pour couvrir les prestations d'AFC restantes en 2001-2002).

Tableau 4 : Budget de l'ADRC pour 2000-2001

	Millions de dollars		
	Programme ordinaire	Programme d'Allocation pour frais de chauffage	Programme total
Budget principal des dépenses 2000-2001	2 807,7		2 807,7
Approbations en cours d'exercice	415,6	1 521,8	1 937,4
Autorisation totale	3 223,3	1 521,8	4 745,1
Dépenses	3 101,4	1 459,3	4 560,7
Fonds non utilisés[1] (possibilité de report)	121,9	62,5	184,4

[1] Les 121,9 millions de dollars non utilisés dans le programme ordinaire ont trait à des initiatives d'investissement telles que la modernisation des services frontaliers des douanes, le Système de cotisation des autres prélèvements, la Stratégie d'information financière (26,4 millions); à des affectations à but spécial tel que le blanchiment d'argent, les pouvoirs des agents, et la protection personnelle, la formation, les biens immobiliers (32,6 millions); à d'autres projets à fonds réserves, tels que les témoins experts, la restructuration des demandes de renseignements individuelles, l'infrastructure de commerce électronique, les services aux locataires (35 millions); aux 21,6 millions relatifs aux fonds non utilisés généraux dans l'ensemble de l'ADRC; et à d'autres points techniques de l'ordre de quelque 6,3 millions de dollars.

Comme on le constate dans le tableau ci-dessus, le programme ordinaire n'a pas utilisé 121,9 millions de dollars, soit environ 3,8 % des allocations de l'ADRC, en raison des retards dans l'élaboration et la mise en œuvre des projets de restructuration. Cependant, notre législation d'autorisation prévoit une période de 24 mois pour la gestion des crédits parlementaires annuels. Cette possibilité de report permet à l'ADRC de gérer efficacement les projets pluriannuels. Pour en savoir plus, on trouvera des précisions au tableau 8 de l'Appendice C, à la page 2-179.

Cinq années de croissance et de changements sans précédents ont mis à l'épreuve la capacité de l'ADRC de répondre aux attentes de service et de maintenir l'intégrité des programmes dans les limites des niveaux budgétaires actuels. Un examen des ressources et de la gestion, entrepris par le Conseil du Trésor, a conclu que des ressources supplémentaires devaient être consacrées afin de maintenir et de favoriser l'intégrité des services fiscaux et douaniers du Canada. Le financement suivant a été recommandé :

Tableau 5 : Financement de l'examen des ressources

(000 $)	2001-2002	2002-2003	2003-2004	2004-2005	Continu
ADRC	**225 266**	343 787	400 622	402 671	422 879

Tableau 4 : Budget de l'ADRC pour 2000-2001

	Programme ordinaire	Programme d'Allocation pour frais de chauffage	Programme total
Budget principal des dépenses 2000-2001	2 807,7		2 807,7
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Dépenses	3 101,4	1 459,3	4 560,7
[illegible]	[illegible]	[illegible]	[illegible]

[1] Les 121,9 millions de dollars non utilisés dans le programme ordinaire ont trait à des initiatives d'investissement telles que la modernisation des services frontaliers des douanes, le Système de cotisation des autres prélèvements, la Stratégie d'information financière (26,4 millions); à des affectations à but spécial tel que le blanchiment d'argent, les pouvoirs des agents, et la protection personnelle, la formation, les biens immobiliers (32,6 millions); à d'autres projets à fonds réservés, tels que les témoins experts, la restructuration des demandes de renseignements individuelles, l'infrastructure de commerce électronique, les services aux locataires (35 millions); aux 21,6 millions relatifs aux fonds non utilisés généraux dans l'ensemble de l'ADRC; et à d'autres points techniques de l'ordre de quelque 6,3 millions de dollars.

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Tableau 5 : Financement de l'examen des ressources

		[illegible]	[illegible]	[illegible]	[illegible]
ADRC	225 266	343 787	400 622	402 671	422 879

En 2000-2001, l'ADRC a répondu à toutes les exigences relevées pour l'étape 1 de la Stratégie d'information financière (SIF), une initiative de priorité à l'échelle du gouvernement, pour le 1er avril 2001. Les systèmes conformes à la SIF permettront à l'ADRC de produire des états financiers complets et exacts, généralement comparables à ceux utilisés dans le secteur privé. Les états financiers de l'ADRC s'appliquant aux activités de l'ADRC et à celles administrées seront sur une base de comptabilité d'exercice pour 2001-2002, ce qui fera de l'ADRC un leader national et international en matière d'élaboration de pratiques et de rapports de comptabilité d'exercice.

L'introduction de principes comptables généralement reconnus et d'une comptabilité d'exercice, jumelés aux améliorations aux systèmes d'information, ont fourni les occasions de moderniser la gestion des coûts de l'ADRC. Une étude de faisabilité, qui s'achèvera à l'automne 2001, permettra de vérifier si une méthode de comptabilité par activités peut répondre à nos besoins d'information stratégique et d'établissement des coûts.

L'ADRC a produit des états des résultats d'exploitation pour ses activités et pour les activités administrées, pour l'exercice 1999-2000 (voir l'Appendice C). La vérificatrice générale du Canada a exprimé l'opinion que ces états financiers présentaient à tous les égards importants, une image fidèle des résultats d'exploitation des activités de l'ADRC en tant qu'agence et des activités administrées.

Étant donné que l'Agence reçoit annuellement 296 milliards de dollars et que, en moyenne, elle perçoit quotidiennement 1,2 milliard de dollars, il est crucial qu'elle gère prudemment sa trésorerie. L'ADRC s'est engagée à faire le nécessaire pour que les paiements soient déposés dans les 24 heures suivant leur réception. Bien qu'il y ait certaines fluctuations au cours des périodes de pointe, 97 % des impôts sur le revenu et des droits et taxes d'accise ont été versés dans les 24 heures, et 96 % au cours de la période de production des déclarations. Pour le moment, les systèmes de rapport de l'ADRC ne fournissent pas de renseignements complets sur la rapidité des dépôts des recettes des douanes et de la TPS. Cependant, les bureaux signalent que, en règle générale, ils déposent ces recettes dans les 24 heures, conformément à la norme. Des démarches ont été faites pour améliorer notre capacité de respecter les normes de temps pour les dépôts, y compris la promotion des méthodes de paiement électronique, telles que les débits préautorisés et l'établissement d'un site Web de paiement électronique.

Avant de devenir une agence, le ministère avait procédé à une évaluation des exigences en matière d'information pour les systèmes internes et externes, laquelle avait cerné le besoin d'un système administratif unique pleinement intégré et comportant des renseignements à jour et fiables. Cette situation a donné lieu aux travaux de conception des Systèmes administratifs de l'entreprise (SAE). Les SAE ont été mis en œuvre le 1er avril 1999 et, au cours de l'année, les fonctionnalités fondamentales financières, de personnel et administratives ont été lancées. Nous nous concentrons maintenant sur la stabilisation du système et sur les prochaines améliorations à apporter pour obtenir un système intégré.

Nous avons continué de mettre en œuvre notre stratégie de développement durable en continuant de renforcer nos capacités internes et d'intégrer les aspects du développement durable à nos plans et à nos activites en matière de prise de décision. Un examen de gestion interne a été réalisé pour évaluer la justesse et l'efficacité de notre première stratégie établie en 1997 et pour nous aider à élaborer la stratégie de développement durable pour 2001-2004. Nous avons poursuivi nos efforts en vue de réduire les conséquences de nos activités sur l'environnement en comprenant mieux l'envergure et l'ordre de nos questions environnementales. Nous avons aussi concentré nos efforts sur l'assurance de la conformité (par la mise en œuvre d'un programme vigoureux de déclassement et de conformité des réservoirs de stockage et par la mise au niveau, avec les règlements fédéraux[1], de tous les réservoirs de surface enregistrés – voir le tableau 6) et avons continué l'élaboration d'un système de gestion environnementale.

Tableau 6 : Réservoirs de combustibles

Année civile 2000	Réservoirs enregistrés auprès de l'ADRC	Réservoirs conformes aux lignes directrices fédérales	Réservoirs non conformes aux lignes directrices fédérales
A la surface	7	7	0
Souterrains	2	2	0

Pour en savoir plus sur les progrès et la stratégie de l'ADRC en ce qui touche le développement durable, consultez notre site Web à www.adrc.gc.ca/sdd.

[1]Conformement à la partie IV de la *Loi canadienne sur la protection de l'environnement*, Règlement concernant l'enregistrement des systèmes de réservoirs de produits petroliers et de produits connexes sur les terrains federaux, ce rapport fournit l'information énoncee à l'annexe II du règlement, au 31 décembre 2000.

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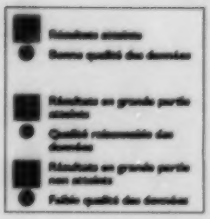
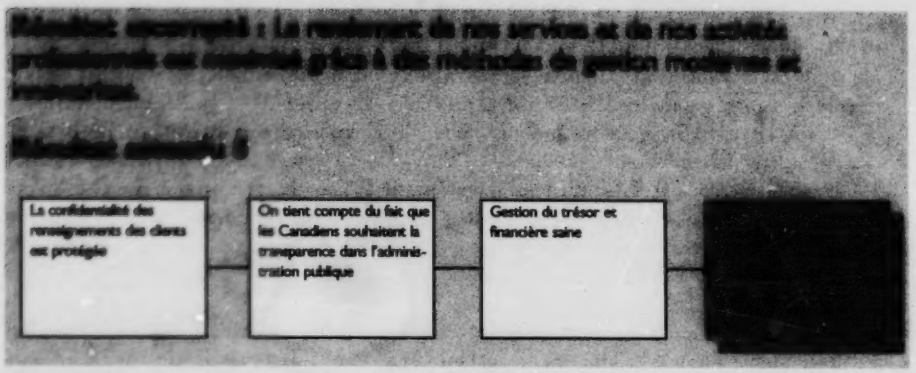
Tableau 6 : Réservoirs de combustibles

À la surface	7	7	0
Souterrain	1	1	0

Pour en savoir plus sur les progrès et la stratégie de l'ADRC en ce qui touche le développement durable, consultez notre site Web à www.adrc.gc.ca/sdd.

[1]Conformément à la partie IV de la *Loi canadienne sur la protection de l'environnement*, Règlement concernant l'enregistrement des systèmes de réservoirs de produits pétroliers et de produits connexes sur les terrains fédéraux, ce rapport fournit l'information énoncée à l'annexe II du règlement, au 31 décembre 2000.





Conclusion

Nous croyons avoir en grande partie respecté les attentes en matière d'excellence opérationnelle et de leadership dans les solutions pour le domaine de l'informatique.

Faits saillants

La capacité, la fiabilité et la disponibilité de l'informatique font partie intégrante de la réussite de nos activités et, finalement, de toutes nos initiatives de modernisation. Notre infrastructure informatique fournit le soutien crucial à la prestation de services 24 heures sur 24, 7 jours sur 7. Nous avons le plus gros effectif informatique du secteur public, consacré au soutien d'un environnement largement informatisé pour 44 000 employés dans plus de 750 lieux partout au Canada.

En 2000-2001, nous avons consenti plus de 324 millions de dollars en capital pour des applications informatiques visant à maintenir l'intégrité et l'efficacité générales de nos programmes et de nos services, et à nous assurer que nos employés bénéficient de systèmes de soutien modernes. Il est également fait état des résultats de ces investissements dans les sommaires des autres secteurs d'activité.

En 2000-2001, nous avons concentré la plupart de nos efforts dans deux des trois composantes de notre stratégie à long terme. Dans le domaine des stratégies de fondement pour orienter nos investissements en informatique, nous avons soutenu le projet Gouvernement en direct par un investissement de 9,5 millions de dollars dans une nouvelle plate-forme de commerce électronique, et de 7,5 autres millions de dollars pour améliorer l'accès aux services. La plate-forme du commerce électronique est la première étape de la mise en place d'une assise pour consolider les applications de commerce électronique existantes et nouvelles et pour permettre une gestion des systèmes plus efficace. Un meilleur accès aux services signifiera qu'il y aura moins de temps d'arrêt et d'interruption des services de systèmes. Nous avons respecté les normes de production et de qualité pour le soutien de plus de 200 applications essentielles à la prestation des services aux Canadiens. Nous avons amélioré la gestion de l'environnement DCE, grâce à la mise en œuvre nationale de notre initiative de « comptoir de services ». Nous avons procédé à une évaluation de la récupérabilité du centre de données et les travaux au cours des deux ou trois prochaines années garantiront encore davantage la prestation ininterrompue des services informatiques.

Dans le domaine des solutions administratives, nous avons étendu IMPÔNET T1 à la majorité des contribuables et avons offert IMPÔNET T4 à environ 3 000 petits employeurs. Nous avons mis en œuvre les grandes solutions offertes aux entreprises pour soutenir le régime de l'impôt des sociétés, l'harmonisation du numéro d'entreprise et l'étape I de la Stratégie d'information financière du gouvernement. Le soutien des systèmes pour le Plan d'action des douanes et le Système intégré des douanes n'a pas atteint ses objectifs des plans de projets approuvés et, par conséquent, des moyens de gestion de projets plus énergiques ont été mis en place, ainsi qu'une surveillance plus étroite des calendriers des projets.

Un défi constant dans notre fonction de l'informatique est le recrutement de la prochaine génération des professionnels de l'informatique. Notre travail aux fins du renouvellement à cet égard inclut des améliorations au milieu de travail de l'informatique pour contribuer à attirer et à conserver le talent dont nous avons besoin dans le domaine de l'informatique. Cela inclut des changements à l'environnement physique, au style de gestion, à la participation des employés, à l'apprentissage officiel et non officiel, ainsi qu'à la communication du sentiment de fierté que nous avons à l'endroit de notre personnel de l'informatique pour le rôle essentiel qu'il joue dans la réalisation des programmes et dans la prestation des services de l'ADRC.

Le chemin *à prendre*

Le Plan d'entreprise pour 2001-2002 à 2003-2004 contient trois objectifs de changement pour la réforme et le renouvellement de nos régimes de gestion, de ressources humaines et administratifs, qui seront mis en œuvre au cours d'une période de trois ans. Les nouveaux pouvoirs et assouplissements que renferme notre loi d'autorisation sont des outils déterminants pour ce processus. Nous avons l'intention d'en tirer tout le parti possible, en nous assurant que les cadres de gestion que nous élaborons et les politiques et les pratiques que nous adoptons sont modernes et efficaces et qu'ils répondent aux besoins de notre nouvelle organisation.

Nos efforts continus dans la réforme et le renouvellement administratifs donneront lieu à des économies de coûts, nous permettront d'établir des liens plus forts entre la réforme administrative et les autres initiatives de changement et d'adapter nos cadres administratifs et nos pratiques pour répondre aux besoins de nos clients et de nos employés.

Un investissement durable dans l'infrastructure informatique de l'ADRC facilitera nos efforts en vue de fournir des solutions administratives modernes et novatrices, qui répondent aux besoins changeants de nos clients. Nous continuerons d'acquérir des capacités informatiques pour rester à la fine pointe de l'innovation et de la gestion du changement, et pour améliorer la disponibilité du service et réduire le nombre d'interruptions de service. Nous élaborerons également de meilleurs systèmes d'établissement des coûts pour produire une image plus exacte du niveau général d'investissement dans nos programmes et nos services.

L'excellence en matière de gestion est de la toute première importance pour obtenir et conserver une culture dynamique au sein de l'ADRC. Le modèle de gestion visant l'excellence servira de schéma directeur pour nos projets à venir. Il fera en sorte que nous ayons toutes les capacités de la fonction de contrôle nécessaires, qu'elles soient intégrées de façon appropriée et qu'elles fonctionnent efficacement.

Il est également essentiel d'assurer que nos gestionnaires sont unis et efficaces et qu'ils partagent une vision pour l'avenir et des valeurs. La mise en place complète du nouveau groupe de la direction sera déterminante pour atteindre ce but. Les gestionnaires seront soutenus par des structures et des pratiques pour améliorer leur capacité de prendre des décisions et de gérer leurs programmes. Les pouvoirs accrus de prise de décisions iront de pair avec une transparence et une responsabilisation accrues.

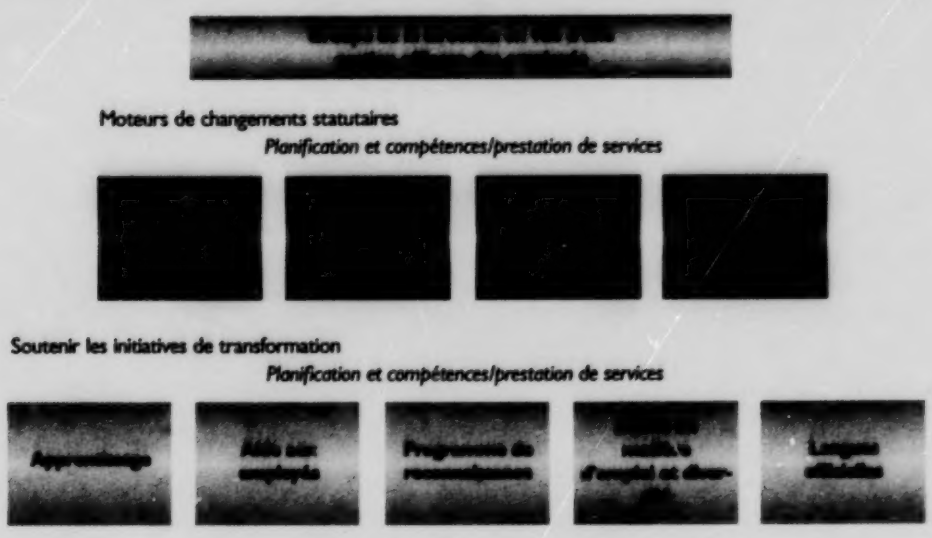
Cependant, ce sont nos employés qui continueront de permettre le changement et l'innovation à l'ADRC. Nous poursuivons actuellement un ambitieux programme de réforme des RH qui nous permettra de concurrencer efficacement les autres employeurs pour attacher à notre service les bonnes personnes ayant les compétences voulues, en vue de répondre aux demandes opérationnelles à venir. Au cours des deux prochaines années, nous ferons ce qui suit :

- consolider les réalisations de la période de transition au statut d'agence et mettre en œuvre des politiques des RH, tout en introduisant progressivement les derniers éléments du régime des ressources humaines remanié;

- achever des innovations telles que la norme de classification de l'Agence, la dotation fondée sur les compétences, la gestion de la carrière et le système de gestion du rendement, le système de rémunération remanié et le système de règlement des différends.

D'ici la fin de 2004-2005, les grandes composantes de notre nouveau régime des RH, illustrées dans le diagramme ci-après, seront en place.

Tableau 7 : Cadre des initiatives de transformation des Ressources humaines



Gestion et orientation *organisationnelles*

Réaliser la réforme et le renouvellement des RH est le défi actuel le plus important de l'ADRC, et il continuera d'être notre grande priorité. Lorsqu'il sera pleinement opérationnel, notre nouveau régime des RH exigera beaucoup moins de temps de la part des gestionnaires et des employés pour des activités des RH. Les gestionnaires pourront consacrer ce temps à des activités de gestion à valeur ajoutée, telles que des communications avec les employés et le règlement des problèmes dès leur apparition. Nous nous assurerons que nos systèmes ont de l'information exacte et fiable en matière de RH, pour nous permettre de mieux mesurer et démontrer les résultats. Une fois le régime pleinement fonctionnel, nous bénéficierons d'un régime des ressources humaines axé sur les valeurs plutôt que sur des règles, appartenant aux gestionnaires et aux employés et étroitement intégré aux besoins fonctionnels.

À la lumière de ce qui précède sur notre rendement, en 2001-2002 nous prendrons les mesures suivantes pour améliorer notre rendement :

[illegible]	[illegible]	[illegible]
• Solutions fonctionnelles et novatrices qui répondent aux besoins changeants de nos clients • Plus grande disponibilité du service et moins de perturbations dans ce service • Meilleurs systèmes d'établissement des coûts	Investissement dans l'infrastructure informatique de l'ADRC	2003-2004
[illegible]	[illegible]	[illegible]*
• Économies d'argent • Cadres et pratiques administratifs adaptés et répondant aux besoins de nos clients et de notre personnel • Meilleurs systèmes de contrôle des coûts	Mise en œuvre de la réforme et du renouvellement administratifs	2002-2004

* Le Plan d'entreprise pour 2001-2002 à 2003-2004 présente les réalisations attendues, année par année.

Gestion et orientation *organisationnelles*

Réaliser la réforme et le renouvellement des RH est le défi actuel le plus important de l'ADRC, et il continuera d'être notre grande priorité. Lorsqu'il sera pleinement opérationnel, notre nouveau régime des RH exigera beaucoup moins de temps de la part des gestionnaires et des employés pour des activités des RH. Les gestionnaires pourront consacrer ce temps à des activités de gestion à valeur ajoutée, telles que des communications avec les employés et le règlement des problèmes dès leur apparition. Nous nous assurerons que nos systèmes ont de l'information exacte et fiable en matière de RH, pour nous permettre de mieux mesurer et démontrer les résultats. Une fois le régime pleinement fonctionnel, nous bénéficierons d'un régime des ressources humaines axé sur les valeurs plutôt que sur des règles, appartenant aux gestionnaires et aux employés et étroitement intégré aux besoins fonctionnels.

À la lumière de ce qui précède sur notre rendement, en 2001-2002 nous prendrons les mesures suivantes pour améliorer notre rendement :

Résultats prévus	Activités connexes	Date d'achèvement prévue
• **Système de classification de l'Agence, dotation fondée sur les compétences, gestion de la carrière et système de gestion du rendement, régime de rémunération remanié et mécanisme extrajudiciaire de règlement des différends** • **Information efficace et fiable sur le rendement des RH** • **Leadership redevable, motivé et logique**	**Mise en œuvre complète du nouveau régime des RH**	**2001-2004**
• Solutions fonctionnelles et novatrices qui répondent aux besoins changeants de nos clients • Plus grande disponibilité du service et moins de perturbations dans ce service • Meilleurs systèmes d'établissement des coûts	Investissement dans l'infrastructure informatique de l'ADRC	2003-2004
• **Données pertinentes sur le rendement; cibles et normes de service claires; prise de décision axée vers les résultats**	**Mise en œuvre du nouveau cadre de mesure du rendement de l'Agence**	**2003-2004***
• Économies d'argent • Cadres et pratiques administratifs adaptés et répondant aux besoins de nos clients et de notre personnel • Meilleurs systèmes de contrôle des coûts	Mise en œuvre de la réforme et du renouvellement administratifs	2002-2004

* Le Plan d'entreprise pour 2001-2002 à 2003-2004 présente les réalisations attendues, année par année.

Appendices

Appendice A
Gérer le continuum de l'observation des lois et des règlements

Afin de réaliser notre mission, qui consiste à promouvoir l'observation des lois et des règlements du Canada dans les domaines de la fiscalité, du commerce et des opérations frontalières, notre approche globale consiste essentiellement à faciliter l'observation volontaire. Nous partons de la prémisse que la plupart des gens et des entreprises sont honnêtes et que, s'ils en ont l'occasion et qu'on leur offre les outils qu'il faut, ils observeront volontairement la loi. Cette hypothèse est la pierre angulaire du régime des douanes et du régime fiscal, et notre expérience a confirmé notre position au fil des ans.

Nous constatons avec fierté que dans l'ensemble, les taux d'observation volontaire aujourd'hui au Canada sont élevés. Environ 95 % des recettes totales sont perçues sans que l'ADRC n'ait à prendre de mesures d'exécution directes. Cette statistique prend tout son sens lorsque nous la comparons aux quatre indicateurs de l'observation que sont la production de déclarations, les opérations frontalières, les paiements et les déclarations.

La proportion de Canadiens qui se conforment aux exigences liées aux versements et aux déclarations est élevée. Beaucoup de Canadiens n'ont pas l'obligation légale de produire une déclaration de revenus (par exemple, parce qu'ils n'ont pas un revenu suffisamment élevé), mais certains d'entre eux le font pour pouvoir toucher des prestations sociales, comme la prestation fiscale canadienne pour enfants et le crédit pour la TPS/TVH. Selon nos plus récentes statistiques, 91,8 % de tous les Canadiens âgés de 18 ans et plus ont produit une déclaration de revenus des particuliers en 1999 — ce qui représente un taux d'observation élevé si l'on considère que les particuliers n'ont pas tous à produire une déclaration. Cette année-là, un pourcentage élevé des particuliers imposables se sont conformés aux exigences liées au paiement de l'impôt : 94,4 % d'entre eux ont payé leur solde dû en temps voulu.

Le taux d'observation des sociétés a lui aussi été plutôt élevé en 1999. Il y avait 1,38 million d'entreprises canadiennes constituées en société cette année-là, et 1,18 million d'entre elles (soit environ 85,5 %) ont produit une déclaration de revenus des sociétés. À peu près 494 000 des déclarations produites faisaient état d'un solde dû, que la plupart des sociétés imposables (92 %) ont acquitté en temps voulu.

Bien que nous ne soyons pas encore capables de mesurer avec précision le niveau d'observation en matière de déclaration et de versement pour la TPS/TVH, près de 2 millions d'entreprises font régulièrement leurs versements, ce qui représente des recettes de quelque 60 milliards de dollars par année. De plus, nous avons mené des tests sur échantillonnage concernant l'adhésion des voyageurs et des entreprises aux lois touchant les douanes et la frontière au moment de l'entrée au pays, que ce soit par la route ou par avion. Selon les résultats, qui sont peu fiables au point de vue statistique, les niveaux d'observation à ce chapitre sont élevés.

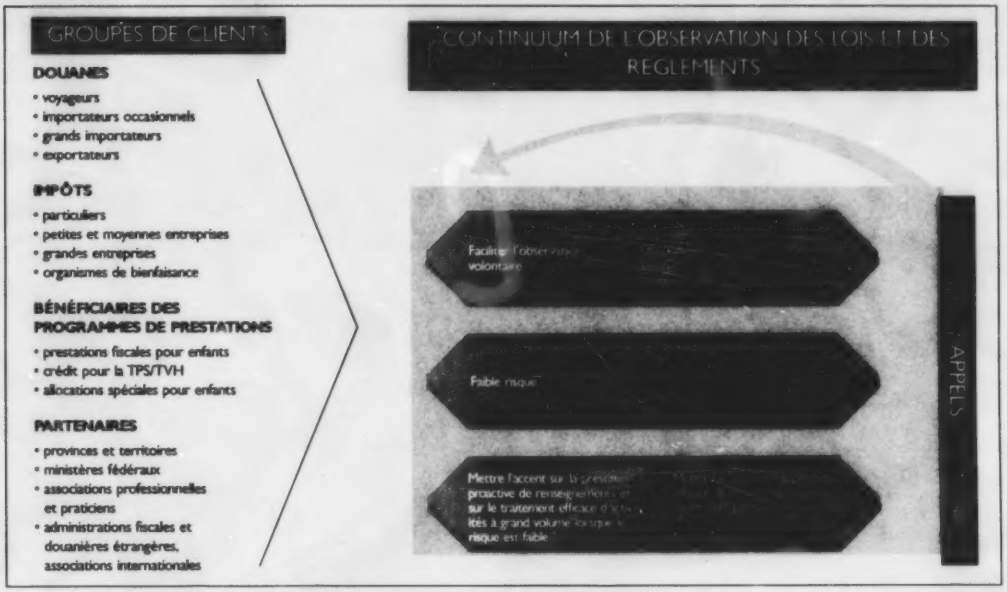
Pour ce qui est de l'observation au niveau des déclaration, bien que notre système actuel d'évaluation des risques ne couvre pas toutes les questions liées à l'observation, nous sommes d'avis que, selon les estimations disponibles, l'inobservation est maintenue à des niveaux relativement bas.

Nous travaillons de façon proactive pour aider les Canadiens à se conformer aux règles fiscales et douanières en leur offrant des renseignements et de l'aide, et nous nous efforçons de transiger avec eux de manière fiable et rapide. Parallèlement, nous maintenons une capacité d'exécution pour prendre au besoin des mesures correctives dans le cadre du continuum de l'observation. Nous faisons preuve de diligence pour assurer une administration fiscale et douanière juste et équitable, compte tenu de notre financement restreint. Dans l'ensemble, ces efforts favorisent la déclaration exacte des revenus et des données commerciales, réduisent les problèmes liés aux versements insuffisants des impôts et des droits et facilitent la détection précoce des erreurs. La prévention et la détection précoce des problèmes d'observation éventuels permettent à l'ADRC de cibler ses efforts d'exécution, comme les vérifications et les enquêtes, vers les domaines à risques au-delà des programmes de retenue et de rapprochement, quand de tels programmes s'appliquent.

Bien que la plus grande partie des ressources de l'ADRC soit allouée aux efforts visant l'observation volontaire (des services qui garantissent que les Canadiens ont les moyens de s'acquitter de leurs responsabilités), les activités d'exécution (recouvrement de recettes, enquêtes criminelles, fouilles, saisies, etc.) représentent 17 % des ressources totales. Ces activités sont ciblées vers les particuliers ou les marchandises qui présentent les plus hauts risques en matière de pertes de recettes, d'activités criminelles et de problèmes touchant la santé et la sécurité.

Comme l'illustre le tableau ci-dessous, tous les services que nous offrons et toutes les activités que nous exécutons entrent dans le cadre d'un continuum qui se situe entre les deux pôles suivants : aider les Canadiens à respecter l'obligation d'observer la loi, lorsque le taux d'observation volontaire est considéré comme élevé en général, et mener des activités d'observation assistée, qui prévoient des contrôles supplémentaires (p. ex., des vérifications) pour veiller à ce que la loi soit bien comprise et respectée. S'y greffent des activités d'exécution visant à contrer l'évasion fiscale, la contrebande ou l'immigration illégale. Un système de règlement des différends visant à offrir un recours équitable et impartial qui sous-tend le continuum de l'observation.

Tableau 1 : Continuum de l'observation des lois et des règlements



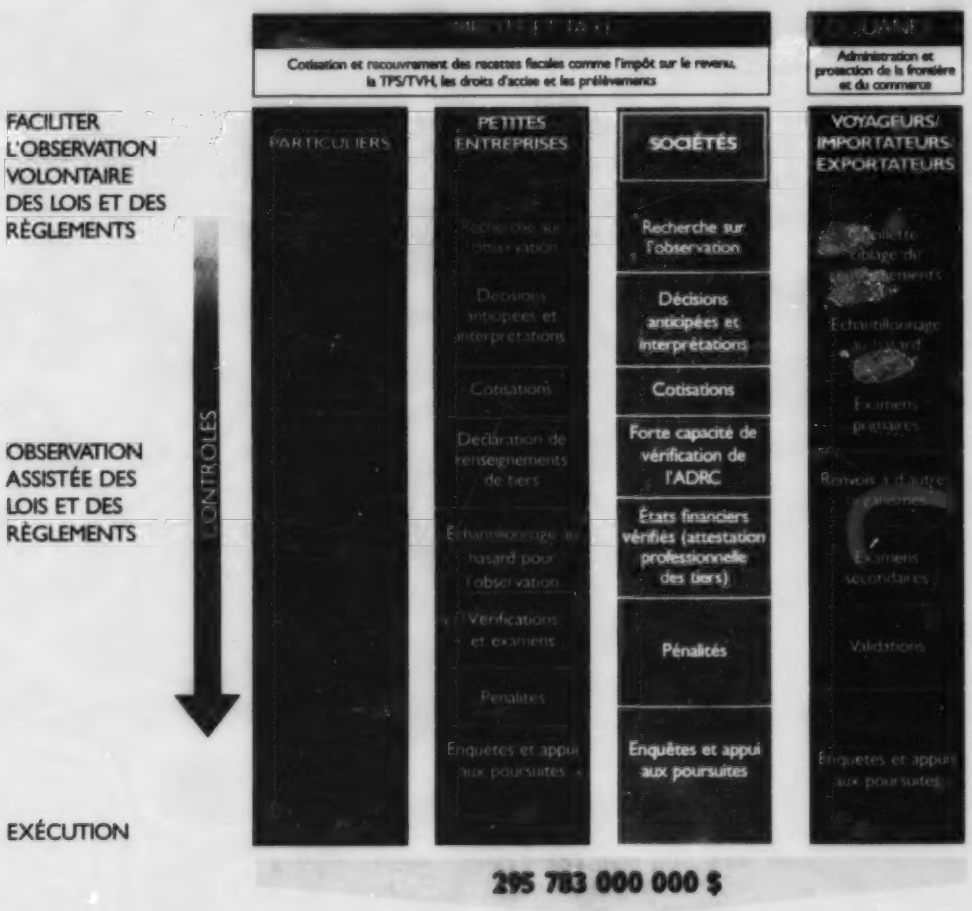
Pour gérer le continuum de l'observation, nous devons établir un équilibre entre les intérêts personnels et l'intérêt public (que nous offrions des services de qualité supérieure, répondant aux besoins des gens, d'une part, ou que nous appliquions de façon responsable la loi, d'autre part). Dans la mesure du possible, nous nous efforçons d'offrir un traitement et un service rapides aux gens et aux entreprises. Il n'est pas facile de trouver l'équilibre, notamment dans un milieu en évolution. Lorsque le risque d'inobservation est élevé, nous devons adapter notre combinaison de stratégies liées à l'exécution des programmes pour que, dans l'ensemble, nous obtenions ce qui suit :

- que l'équité et l'intégrité de notre régime fiscal soient protégées à l'avantage de tous les Canadiens;
- que la circulation des marchandises traversant nos frontières se fasse conformément aux conventions commerciales;
- que les Canadiens reçoivent les prestations et les paiements auxquels ils ont droit; et
- que la santé et la sécurité des Canadiens soient protégées à l'aide de mesures de contrôle éclairées à nos frontières et aux points d'entrée.

Puisque l'activité principale de l'ADRC recouvre la gestion du continuum de l'observation au moyen d'une combinaison pertinente de services et d'activités d'exécution, nous devons appuyer nos décisions d'affectation des ressources sur divers outils et diverses pratiques de gestion des risques. Parmi ceux-ci, on compte : un fondement législatif solide; une cueillette de renseignements efficace; la collaboration avec des partenaires pour promouvoir les pratiques exemplaires en vue d'encourager l'observation; la recherche sur l'observation, le rapprochement des données et l'échantillonnage; une distribution judicieuse des ressources; une solide capacité à planifier et à évaluer; et, surtout, une main-d'œuvre compétente, capable de s'adapter et engagée.

Comme l'illustre le tableau 2, nous avons des systèmes de contrôle tout au long du continuum de l'observation des lois et des règlements, qui permettent à l'ADRC de cibler ses efforts d'exécution requérant le plus de ressources vers les domaines à risque élevé. Ces systèmes favorisent la déclaration exacte des données fiscales et commerciales, réduisent les problèmes liés aux versements insuffisants d'impôts ou de droits et facilitent la détection précoce des erreurs.

Tableau 2 – Systèmes de contrôle assurant la solidité des régimes fiscal et douanier

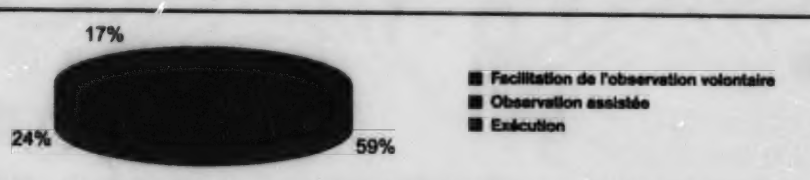


Sources de recettes fiscales totales (millions de dollars)	
Impôt sur le revenu	223 429
TPS/TVH	60 814
Taxes et droits d'accise	8 339
Droits sur les importations douanières	3 006
Autres	195
Recettes fiscales totales	295 783

- Impôt sur le revenu – 75,6 %
  - 61,3 % – impôt des particuliers
  - 14,3 % – impôt des sociétés, des non-résidents et autres
- TPS/TVH – 20,6 %
- Taxes et droits d'accise – 2,8 %
- Droits sur les importations douanières – 1,0 %

Le tableau 3 illustre comment nous avons réparti nos ressources le long du continuum de l'observation. Comme l'indique le tableau, la majeure partie des 3,1 milliards de dollars (à l'exception des 102,7 millions de dollars en transferts sociaux reliés aux allocations spéciales pour enfants) dépensés en 2000-2001 pour l'exploitation des programmes réguliers a été consacrée à la facilitation. Environ 59 % de cette somme a été affectée au service à la clientèle, notamment les opérations de traitement, comme les déclarations de revenus et les demandes de prestations, ainsi que le dédouanement des voyageurs et des marchandises. L'ADRC a aussi affecté 24 % de ses ressources totales à des activités d'observation assistée, comme des examens, des vérifications et des examens secondaires des douanes. Les activités d'application de la loi (recouvrement des recettes, enquêtes criminelles, fouilles, saisies, etc.) représentaient une partie relativement peu importante des ressources totales (17 %).

Tableau 3 : Ressources affectées au continuum de l'observation en 2000-2001



Remarque : Les pourcentages ci-dessus sont calculés à partir de l'estimation la plus juste, par la direction, des dépenses réelles engagées par les secteurs d'activité dans les activités liées au continuum de l'observation. Pour obtenir plus de renseignements, voir l'appendice C, tableau 8, à la page 2-179.

Estimation des ressources dépensées le long du continuum de l'observation pour nos cinq secteurs d'activité (en millions de dollars)

[illegible]	887,9	493,2	370,7	[illegible]
[illegible]	45,8	5,7	–	[illegible][1]
[illegible]	71,0	–	–	[illegible]
[illegible]	396,7	74,4	24,8	[illegible]
[illegible]	383,8	144,3	100,5	[illegible]
[illegible]	1 785,2	717,6	496,0	[illegible]

[1] Ce montant exclut les transferts sociaux aux particuliers : 102,7 millions de dollars pour les allocations spéciales pour enfants et 1,459 millions de dollars pour l'allocation pour frais de chauffage.

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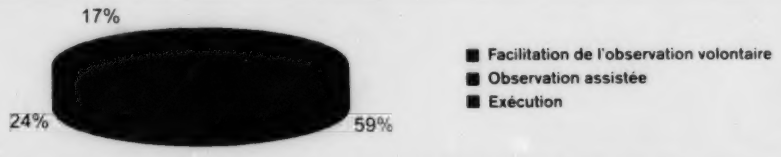

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Estimation des ressources dépensées le long du continuum de l'observation pour nos cinq secteurs d'activité (en millions de dollars)

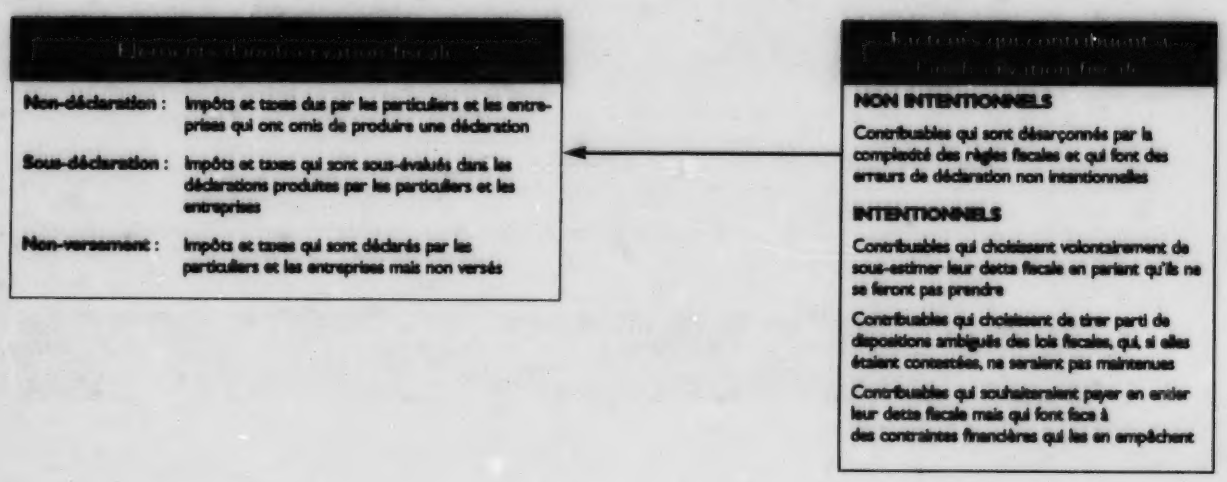
Ressources de l'ADRC par secteur d'activité	Facilitation de l'observation volontaire	Observation assistée	Exécution	Total
Services fiscaux	887.9	493.2	370.7	1 751.8
Prestations	45.8	5.7	–	51.5[1]
Appels	71.0	–	–	71.0
Douanes	396.7	74.4	24.8	495.9
Gestion	383.8	144.3	100.5	628.6
Total de l'ADRC	**1 785,2**	**717,6**	**496,0**	**2 998,8**

[1] Ce montant exclut les transferts sociaux aux particuliers : 102,7 millions de dollars pour les allocations spéciales pour enfants et 1,459 millions de dollars pour l'allocation pour frais de chauffage.

Comprendre l'inobservation des lois et des règlements

Bien que dans l'ensemble le taux d'observation soit élevé, comme dans toutes les administrations fiscales et douanières, nous savons qu'il y aura toujours un certain degré d'inobservation. Le tableau 4 illustre les éléments de l'inobservation et les facteurs qui y contribuent en ce qui concerne les services fiscaux. La nature et les sources de l'inobservation dans le secteur d'activité des douanes sont largement comparables.

Tableau 4 – Comprendre l'inobservation fiscale



Appendice B
Faits saillants de l'étude de référence de l'ADRC menée en 2000

Impôt sur le revenu

- Pour les déclarations de revenus produites en 2000, 95 % des répondants sont au moins assez satisfaits, dont 70 % sont très satisfaits.

- Dans l'ensemble, ceux qui n'ont pas participé à l'établissement de leur déclaration de revenus (parce qu'ils ont fait appel à l'aide d'un spécialiste) sont davantage satisfaits que ceux qui ont eu un certain degré de participation (77 % très satisfaits comparativement à 66 %).

- Des 12 % de répondants qui disent avoir communiqué d'une façon ou d'une autre avec un bureau de l'ADRC pour de l'information ou de l'aide sur une question liée à l'impôt sur le revenu, 93 % sont tout à fait d'accord pour dire qu'ils ont pu obtenir le service dans la langue officielle de leur choix; 90 % sont d'accord pour dire que le personnel est courtois (dont 66 % qui sont tout à fait d'accord); 85 % sont d'accord pour dire que l'information qui est donnée est exacte; 80 % sont d'accord pour dire que le personnel est bien renseigné et compétent; 70 % sont d'accord pour dire que tout le monde est traité également; 72 % sont d'accord pour dire que le délai nécessaire pour obtenir de l'information ou un service est acceptable; 72 % sont d'accord pour dire que l'information donnée est claire et simple à comprendre; et 68 % sont d'accord pour dire qu'il est facile de savoir où aller ou qui contacter pour obtenir de l'information.

- 84 % des répondants sont satisfaits du délai de traitement de la déclaration de revenus, dont 52 % sont très satisfaits.

- 78 % des répondants connaissent le dépôt direct et, de ceux qui l'utilisent, 96 % sont satisfaits, dont 87 % qui sont très satisfaits.

- La notoriété du Système électronique de renseignements par téléphone (SERT) est plutôt faible (à 40 %), et 48 % des utilisateurs en sont très satisfaits.

- Les perceptions d'ensemble à l'égard de l'ADRC dans le secteur de l'impôt sur le revenu sont moins positives que dans tous les autres principaux secteurs évalués.

Programme de prestation fiscale canadienne pour enfants (PFCE)

- Trois quarts des répondants estiment que l'ADRC effectue un très bon (38 %) ou un bon (37 %) travail pour ce qui est de la PFCE.

Programme de crédit pour la TPS/TVH

- Environ les trois quarts des répondants estiment que l'ADRC effectue un très bon (31 %) ou un bon (42 %) travail sur le plan du crédit pour la TPS/TVH.

Douanes

- 91 % des répondants sont d'accord pour dire qu'il est possible d'obtenir le service dans la langue officielle de son choix, dont 85 % qui sont tout à fait d'accord.
- Au total, 88 % des répondants sont d'accord pour dire que le personnel est bien renseigné et compétent, et 84% sont également d'accord pour dire que le personnel est courtois.
- 76 % des répondants sont d'accord pour dire que le temps nécessaire pour passer à la douane est acceptable, dont 43 % qui sont tout à fait d'accord.
- Parmi ceux qui ont eu des rapports avec l'ADRC au sujet des douanes, les trois quarts estiment que l'ADRC effectue un très bon (25 %) ou un bon (50 %) travail pour ce qui est des douanes.
- Toutefois, l'évaluation des répondants en ce qui concerne la protection de la frontière canadienne est moins positive – 18 % disent que l'ADRC effectue un très bon travail et 42 % estiment que l'ADRC fait un bon travail.

Appendice C
Détails du rendement financier aux niveaux de l'Agence et des secteurs d'activité

Introduction

Cet appendice fournit des tableaux supplémentaires sur le rendement financier en appui au Rapport sur le rendement.

Méthode d'établissement de rapports financiers

Le financement de l'ADRC est fourni par le Parlement par l'intermédiaire de comptes de crédits annuels (comptabilité de caisse modifiée) et les dépenses de l'ADRC sont donc présentées au Parlement dans les mêmes conditions. Cependant, cette méthode ne comprend pas, par exemple, certains rajustements de la comptabilité d'exercice ou les services fournis par d'autres ministères.

En plus des exigences d'établissement de rapports ci-dessus, l'ADRC doit également préparer ses états financiers annuels selon les principes comptables conformes à ceux appliqués dans la préparation des états financiers du gouvernement du Canada (comptabilité d'exercice modifiée). Par conséquent, dans les États des résultats – Activités de l'Agence, on retrouve les rajustements de la comptabilité d'exercice ainsi que les services fournis par d'autres ministères mentionnés plus haut.

D'un bout à l'autre du Rapport sur le rendement de l'ADRC et de l'Annexe : Renseignements additionnels sur le rendement par secteur d'activité, la méthode de la comptabilité de caisse modifiée est utilisée. Le rapprochement entre les dépenses rapportées dans le Rapport sur le rendement et celles rapportées dans les États (vérifiés) des résultats – Activités de l'Agence est présenté dans le tableau 10, aux pages 2-181 à 2-183.

Aperçu

Les dépenses prévues ci-dessous représentent le financement original approuvé dans le Budget principal des dépenses. Les autorisations ont augmenté à 4 745,1 millions de dollars en 2000-2001 grâce aux Mandats spéciaux du gouverneur général, au Budget supplémentaire des dépenses et aux autres approbations du Conseil du Trésor ainsi qu'aux redressements législatifs de 1 937,4 millions de dollars.

Les dépenses réelles ont augmenté jusqu'à 4 560,7 millions de dollars, y compris les 184,4 millions de dollars que l'ADRC peut reporter à 2001-2002. Cependant, de ces 184,4 millions de dollars, 62,5 millions se rapportent à l'allocation pour frais de chauffage – Programme de réduction sur le prix du combustible, ce qui laisse 121,9 millions de dollars de non-utilisations prévues, que l'ADRC peut utiliser pour les exercices à venir. On trouvera plus tôt dans ce document plus de détails sur ce montant, sous le secteur d'activité de la Gestion et orientation organisationnelles.

Information financière de l'ADRC

Dépenses prévues	2 807 654 658 $
Autorisations totales	4 745 089 800$[1]
Dépenses réelles	4 560 720 857 $

Les recettes recouvrées par l'ADRC totalisent 296 milliards de dollars, soit une augmentation de 7,1 % par rapport aux 275 milliards de dollars recouvrés en 1999-2000.

[1] Les crédits en cours d'année comprennent des éléments tels : contrebande du tabac, 1 million $; paiements forfaitaires rétroactifs, 2,9 millions $; initiative pour livrer bataille au blanchiment d'argent, 5,7 millions $; Sommet des Amériques, 0,4 million $; modernisation frontalière des douanes, 36 millions $; frais transitoires de la Saisie d'information financière de l'entreprise (IGRF), 5,2 millions $; équité salariale pour le groupe Gestion du personnel, 12,1 millions $; secteur bénévole, 0,9 million $; stratégie pharmaceutique, 0,8 million $; remboursement de fonds au Conseil du Trésor pour des affectations à but spécial (3 millions $); paiements aux Canadiens en vertu de l'allocation pour frais de chauffage – Programme de réduction sur le prix du combustible, 1 521,8 millions $; présentation d'ensemble 2000 qui se rapporte au budget fédéral de février 2000, 91,8 millions $; conventions collectives, 75,6 millions $; administration commune des taxes de vente fédérale et provinciale par le ministère du Revenu du Québec, 26,6 millions $; administration de l'allocation pour frais de chauffage – Programme de réduction sur le prix du combustible, 8,2 millions $; mesures annoncées dans l'énoncé économique d'octobre, 0,3 million $; initiatives Gouvernement en direct, 3,1 millions $; report du Budget de fonctionnement de 1999-2000 à 2000-2001, incluant les reports des affectations à but spécial et bloquées, 69,5 millions $; rajustements aux versements législatifs d'allocations spéciales pour enfants, (15,3 millions $); augmentations des dépenses compensées par des recettes disponibles pour 14 nouvelles initiatives, 13 millions $; rajustements aux régimes de prestations aux employés, 45,2 millions ; et autres approbations, 35,6 millions $.

Tableaux des résultats financiers

Tableau 1 : Sommaire des crédits approuvés

Tableau 2 : Concordance entre l'ancien et le nouveau Cadre de planification, de rapport et de responsabilisation

Tableau 3 : Comparaison entre les dépenses totales prévues et les dépenses réelles

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Tableau 5 : Recettes
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Tableau 6 : Paiements législatifs

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Tableau 9 : Projets d'immobilisations

Tableau 10 : Rapprochement des dépenses présentées dans le Rapport sur le rendement par rapport à celles des États financiers vérifiés, États des résultats – Activités de l'Agence
10.1 : Rapprochement des besoins financiers par article
10.2 : Notes sur le rapprochement

Tableau 1 : Sommaire des crédits approuvés

Besoins financiers par autorisation (en milliers de dollars)				
Crédit	[illegible]	Dépenses prévues 2000-2001	[illegible]	Réel 2000-2001
[illegible]				
1	[illegible]	2 187 612	[illegible]	3 875 975
5	[illegible]	13 727	[illegible]	19 000
10	[illegible]	95 000	[illegible]	88 953
(L)	[illegible]	52	[illegible]	52
(L)	[illegible]	23 066	[illegible]	37 835
(L)	[illegible]	369 398	[illegible]	484 548
(L)	[illegible]	88 000	[illegible]	102 689
(L)	[illegible]		[illegible]	636
(L)	[illegible]		[illegible]	838
(L)	[illegible]			
	[illegible]	2 807 655	[illegible]	4 560 728

Tableau 2 : Concordance entre l'ancien et le nouveau Cadre de planification, de rapport et de responsabilisation

Le nouveau Cadre de planification, de rapport et de responsabilisation (CPRR) a été approuvé par le Conseil du Trésor le 22 août 2000 (CT 828383). Il fournit des secteurs d'activité plus axés sur la clientèle et avec des responsabilités clairement définies. Ce nouveau CPRR regroupe en un seul secteur d'activité les cotisations des déclarations, l'aide à la clientèle, le recouvrement des recettes, la validation et l'exécution. Il instaure également un nouveau secteur d'activité rattaché aux programmes de prestations et autres services afin de concentrer le travail de l'ADRC pour appuyer les initiatives de redistribution de revenus. De plus, les ressources pour la technologie de l'information sont maintenant distribuées à tous les secteurs d'activité, conformément à l'appui direct fourni à chacun.

Tableau de concordance entre l'ancien et le nouveau Cadre de planification, de rapport et de responsabilisation 2000-2001 (en milliers de dollars)

Aide à la clientèle et cotisations des déclarations	643 037	154 258			5 277	802 572
Total des autorisations	*752 200*	*1 672 375*			*7 019*	*2 431 594*
Dépenses réelles	**756 840**	**1 602 548**			**6 808**	**2 366 196**
Douanes et administration des politiques commerciales				454 259		454 259
Total des autorisations				*499 527*		*499 527*
Dépenses réelles				**479 794**		**479 794**
Validation et exécution	624 799					624 799
Total des autorisations	*687 366*					*687 366*
Dépenses réelles	**656 566**					**656 566**
Recouvrement des recettes	284 415					284 415
Total des autorisations	*304 612*					*304 612*
Dépenses réelles	**299 612**					**299 612**
Appels			74 768			74 768
Total des autorisations			*85 057*			*85 057*
Dépenses réelles			**77 257**			**77 257**
Administration et technologie de l'information	109 452	10 430	233	5 879	581 674	707 668
Total des autorisations	*145 170*	*4 086*		*15 903*	*712 601*	*877 760*
Dépenses réelles	**137 516**	**11 230**		**16 091**	**649 257**	**814 094**
Recettes à valoir sur le crédit	(104 674)	(380)	(6 669)		(29 103)	(140 826)
Total des autorisations	*(104 674)*	*(380)*	*(6 669)*		*(29 103)*	*(140 826)*
Dépenses réelles	**(98 708)**	**(359)**	**(6 268)**		**(27 463)**	**(132 798)**
TOTAL DE L'AGENCE	1 557 029	164 308	68 332	460 138	557 848	2 807 655
Total des autorisations	*1 784 674*	*1 676 081*	*78 388*	*515 430*	*690 517*	*4 745 090*
Dépenses réelles	**1 751 826**	**1 613 419**	**70 989**	**495 885**	**628 602**	**4 560 721**

Tableau 1 : Sommaire des crédits approuvés

Besoins financiers par autorisation (en milliers de dollars)				
Crédit		Dépenses prévues 2000-2001	Total des autorisations 2000-2001	Réel 2000-2001
	Revenu national			
1	Dépenses de fonctionnement	2 187 612	4 053 757	3 875 975
5	Dépenses en capital	13 727	13 733	10 000
10	Contributions	95 000	121 655	118 953
(L)	Ministre du Revenu national – Traitement et allocation pour automobile	52	52	52
(L)	Dépenses des recettes résultant de la poursuite des opérations en vertu de l'article 60 de la *Loi sur l'Agence des douanes et du revenu du Canada*	23 866	37 035	37 035
(L)	Contributions aux régimes de prestations des employés	369 398	414 548	414 548
(L)	Versement des allocations spéciales pour les enfants	118 000	102 689	102 689
(L)	Dépenses provenant de la vente de biens excédentaires de l'État		790	638
(L)	Montants adjugés par les tribunaux		831	831
(L)	Remboursement de recettes de l'année précédente			
	Total de l'Agence	**2 807 655**	**4 745 090**	**4 560 721**

Tableau 2 : Concordance entre l'ancien et le nouveau Cadre de planification, de rapport et de responsabilisation

Le nouveau Cadre de planification, de rapport et de responsabilisation (CPRR) a été approuvé par le Conseil du Trésor le 22 août 2000 (CT 828383). Il fournit des secteurs d'activité plus axés sur la clientèle et avec des responsabilités clairement définies. Ce nouveau CPRR regroupe en un seul secteur d'activité les cotisations des déclarations, l'aide à la clientèle, le recouvrement des recettes, la validation et l'exécution. Il instaure également un nouveau secteur d'activité rattaché aux programmes de prestations et autres services afin de concentrer le travail de l'ADRC pour appuyer les initiatives de redistribution de revenus. De plus, les ressources pour la technologie de l'information sont maintenant distribuées à tous les secteurs d'activité, conformément à l'appui direct fourni à chacun.

Tableau de concordance entre l'ancien et le nouveau Cadre de planification, de rapport et de responsabilisation 2000-2001 (en milliers de dollars)

	Nouvelle structure					
Ancienne structure	**Services fiscaux**	**Programmes de prestations et autres services**	**Appels**	**Services douaniers**	**Gestion et orientation organisationnelles**	**Total de l'Agence**
Aide à la clientèle et cotisations des déclarations	643 037	154 258			5 277	802 572
Total des autorisations	*752 200*	*1 672 375*			*7 069*	*2 431 644*
Dépenses réelles	**756 840**	**1 602 548**			**6 808**	**2 366 196**
Douanes et administration des politiques commerciales				454 259		454 259
Total des autorisations				*499 527*		*499 527*
Dépenses réelles				**479 794**		**479 794**
Validation et exécution	624 799					624 799
Total des autorisations	*687 366*					*687 366*
Dépenses réelles	**656 566**					**656 566**
Recouvrement des recettes	284 415					284 415
Total des autorisations	*304 612*					*304 612*
Dépenses réelles	**299 612**					**299 612**
Appels			74 768			74 768
Total des autorisations			*85 057*			*85 057*
Dépenses réelles			**77 257**			**77 257**
Administration et technologie de l'information	109 452	10 430	233	5 879	581 674	707 668
Total des autorisations	*145 170*	*4 086*		*5 903*	*52 600*	*207 760*
Dépenses réelles	**137 516**	**11 230**		**16 091**	**649 257**	**814 094**
Recettes à valoir sur le crédit	(104 674)	(380)	(6 669)		(29 103)	(140 826)
Total des autorisations	*(104 674)*	*(380)*	*(6 669)*		*(29 103)*	*(140 826)*
Dépenses réelles	**(98 708)**	**(359)**	**(6 268)**		**(27 463)**	**(132 798)**
TOTAL DE L'AGENCE	1 557 029	164 308	68 332	460 138	557 848	2 807 655
Total des autorisations	*1 784 674*	*1 676 081*	*78 388*	*505 430*	*690 517*	*4 735 090*
Dépenses réelles	**1 751 826**	**1 613 419**	**70 989**	**495 885**	**628 602**	**4 560 721**

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le RPP de 2000-2001 ; les données en italique représentent le total des autorisations provenant du Budget principal et du Budget supplémentaire des dépenses et autres autorisations. Les données en caractères gras ont trait aux dépenses et aux recettes réelles.

Tableau 3 : Comparaison entre les dépenses totales prévues et les dépenses réelles

Dépenses prévues par opposition aux dépenses réelles par secteur d'activité à l'Agence (en milliers de dollars)

Secteurs d'activité	RPP	Fonctionnement	Dépenses en capital	Subventions et contributions votées	Total partiel : Dépenses brutes votées	Subventions et contributions législatives	Total des dépenses brutes	Plus : Recettes à valoir sur le crédit	Total des dépenses nettes
Services fiscaux	27 569	1 566 703		95 000	1 661 703		1 661 703	(104 674)	1 557 029
Total des autorisations	28 724	*1 767 693*		*121 655*	*1 889 348*		*1 889 348*	*(104 674)*	*1 784 674*
Dépenses réelles	27 617	1 731 581		118 953	1 850 534		1 850 534	(98 708)	1 751 826
Programmes de prestations et autres services	1 026	46 688			46 688	118 000	164 688	(380)	*164 308*
Total des autorisations	*1 000*	*1 573 772*			*1 573 772*	*102 689*	*1 676 461*	*(380)*	*1 676 081*
Dépenses réelles	796	1 511 089			1 511 089	102 689[2]	1 613 778	(299)	1 613 479
Appels	1 272	75 001			75 001		75 001	(6 669)	68 332
Total des autorisations	*1 217*	*85 057*			*85 057*		*85 057*	*(6 669)*	*78 388*
Dépenses réelles	1 098	77 257			77 257		77 257	(6 268)	70 989
Services douaniers	7 918	446 411	13 727		460 138		460 138		460 138
Total des autorisations	*7 992*	*501 697*	*13 733*		*515 430*		*515 430*		*515 430*
Dépenses réelles	7 206	485 885	10 000		495 885		495 885		495 885
Gestion et orientation organisationnelles	6 661	586 951			586 951		586 951	(29 103)	557 848
Total des autorisations	*7 054*	*719 620*			*719 620*		*719 620*	*(29 103)*	*690 517*
Dépenses réelles	6 454	656 065			656 065		656 065	(27 463)	628 602
Total	44 446	2 728 754	13 727	95 000	2 830 481	118 000	2 948 481	(140 826)	2 807 655
Total des autorisations	45 987	*4 647 839*	*13 733*	*121 655*	*4 783 227*	*102 689*	*4 885 916*	*(140 826)*	*4 745 090*
Dépenses réelles	43 173	4 461 877	10 000	118 953	4 590 830	102 689	4 693 519	(132 798)[1]	4 560 721
Autres recettes et dépenses									
Recettes non fiscales[1]									
Recettes disponibles – En vertu de la *Loi sur l'ADRC*									(30 224)
Total des autorisations									*(37 035)*
Dépenses réelles									(37 035)
Recettes non disponibles									(256 658)
Total des autorisations									*(163 883)*
Dépenses réelles									(163 883)
Coût des services fournis par d'autres ministères sans frais[2]									386 300
Total des autorisations									*391 377*
Dépenses réelles									391 377
Coût net du programme									2 837 073
Total des autorisations									*4 935 549*
Dépenses réelles									4 751 180

[1] Les détails se trouvent dans l'Énoncé des opérations – Activités de l'Agence – Remarque 3 (Voir les États financiers, page 3-28).
[2] Les détails se trouvent dans les tableaux S1 à S10.
[3] Les détails se trouvent dans l'Énoncé des opérations – Activités de l'Agence – Remarque 10 (Voir les États financiers, page 3-33).

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le RPP de 2000-2001; les données en italique représentent les autorisations totales provenant du Budget principal et du Budget supplémentaire des dépenses et autres autorisations. Les données en caractères gras sont tirés aux dépenses et aux recettes réelles.

Tableau 4 : Comparaison de données historiques – Dépenses totales prévues et dépenses réelles

Comme il a déjà été indiqué dans le présent document, l'ADRC a reçu un financement additionnel pour 2001-2002 par suite de l'Examen des ressources et de la gestion (ERG), parce qu'on a déterminé que les ressources de l'ADRC n'avaient pas, de façon générale, augmenté parallèlement à la charge de travail. Le tableau 4 ci-dessous présente l'utilisation réelle des ressources depuis 1998-1999. Même s'il y a une augmentation des niveaux de dépenses, le financement visant l'ERG pour 2001-2002 augmentera non seulement les niveaux de référence pour le manque de financement pour la charge de travail au cours des années antérieures, mais aussi pour la restauration des niveaux des activités dans les programmes de production de recettes.

Dépenses prévues par opposition aux dépenses réelles par secteur d'activité à l'Agence (en milliers de dollars)

Secteurs d'activité	Réel 1998-1999[1]	Réel 1999-2000[1]	Dépenses prévues 2000-2001	Total des autorisations 2000-2001	Réel 2000-2001
Services fiscaux	1 527 439	1 634 723	1 557 029	*1 784 674*	1 751 826
Programmes de prestations et autres services	131 295	128 514	164 308	*154 262*	154 152
Appels	66 883	69 008	68 332	*78 388*	70 989
Services douaniers	457 346	479 302	460 138	*515 430*	495 885
Gestion et orientation organisationnelles	574 220	623 623	557 848	*690 517*	628 602
Total partiel	2 757 183	2 935 170	2 807 655	3 223 271	3 101 454
Ajouter : Programmes de prestations et autres services (allocation pour frais de chauffage)				*1 521 819*	1 459 267
Total	2 757 183	2 935 170	2 807 655	4 745 090	4 560 721

[1]Après le redressement, à partir des six secteurs d'activité de l'ancien Cadre de planification, de rapport et de responsabilisation.

Tableau 4.1 : Détails des besoins financiers par article

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Personnel					
Traitement et salaires	1 834 494	1 916 632	1 894 401	2 152 826	2 015 040
Cotisation aux régimes de prestations des employés	351 936	394 479	369 398	414 548	414 548
Total partiel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Produits et services					
Communications et transport	159 489	160 377	125 886	169 699	174 010
Information	33 476	2 478	27 159	5 027	4 948
Services professionnels et spéciaux	160 682	154 801	130 283	143 003	146 830
Locations	10 338	11 656	8 350	11 173	11 414
Achat de services de réparation et d'entretien	50 054	58 647	40 536	72 624	81 890
Services publics, matériel et fournitures	46 108	62 323	37 374	62 568	64 176
Autres subventions et paiements	(4 223)	13 003	24 066	1 524 184	1 461 632
Achat de machinerie et d'équipement	79 361	97 748	64 371	92 177	94 501
Total partiel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital[1]					
Achat de terrains, bâtiments et ouvrages	9 294	15 323	13 727	13 733	2 888
Paiements de transfert					
Subventions (paiements législatifs)	68 973	88 227	118 000	102 689	102 689
Contributions	95 000	94 900	95 000	121 655	118 953
Total partiel	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Dépenses brutes	2 894 892	3 070 594	2 948 481	4 885 916	4 693 519
Moins : Recettes à valoir sur le crédit	(137 709)	(135 424)	(140 826)	(140 826)	(132 798)
Dépenses nettes	2 757 183	2 935 170	2 807 655	4 745 090	4 560 721

[illegible]

Tableau 5 : Recettes

L'ADRC est responsable de la perception et des recettes non fiscales, tout comme les autres ministères, et des recettes fiscales prévues dans son mandat, tel que décrit plus loin dans les États financiers vérifiés.

Recettes non fiscales

Tableau 5.I : Total des recettes disponibles et non disponibles

(en millions de dollars)	Réel [illegible]	Réel [illegible]	Prévu [illegible]
Recettes disponibles – En vertu de la *Loi sur l'ADRC* et les comptes de régularisation (Remarque 1)		37 275	30 224
Recettes non disponibles	154 975	163 883	256 658
Total des recettes disponibles et non disponibles	154 975	201 158	286 882
Remarque 1 – La montant réel indiqué est fondé sur la comptabilité d'exercice et diffère du montant du crédit législatif, qui est fondé sur la comptabilité de caisse.			

Tableau 5.II : Recettes disponibles[1]

(en millions de dollars)	Réel [illegible]	Réel [illegible]	Prévu [illegible]
Remboursements de dépenses d'années antérieures		934	1 700
Vente de produits et services			
Droits et privilèges			
Boutiques hors taxes		5 568	4 300
Frais d'agrément de courtier		388	336
Frais d'entrepôt de douane		1 137	1 406
Autres		96	150
Services de nature réglementaire			
Frais de décisions		1 321	1 150
Autres		755	817
Services de nature non réglementaire			
Administration de programmes provinciaux		24 185	15 012
Frais de services spéciaux		1 810	4 560
Autres		771	767
Ventes de biens et de produits d'information			
Autres			6
Autres frais		70	20
Total des recettes disponibles en vertu de la *Loi sur l'ADRC* (Recettes)		37 035	30 224
Rajustement pour les comptes de régularisation		240	
Total des recettes disponibles		37 275	30 224
[1] À compter de [illegible], certaines recettes non disponibles indiquées au tableau 5.II deviennent disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*.			

Tableau 4.1 : Détails des besoins financiers par article

(en milliers de dollars)	Réel 1998-1999	Réel 1999-2000	Dépenses prévues 2000-2001	*Total des autorisations 2000-2001*	Réel 2000-2001
Personnel					
Traitement et salaires	1 834 474	1 916 632	1 894 401	*2 152 826*	**2 015 040**
Cotisation aux régimes de prestations des employés	351 936	394 479	369 398	*414 548*	**414 548**
Total partiel	**2 186 410**	**2 311 111**	**2 263 799**	*2 567 374*	**2 429 588**
Produits et services					
Communications et transport	159 419	160 377	125 816	*169 699*	**174 010**
Information	33 476	2 478	27 159	*5 027*	**4 948**
Services professionnels et spéciaux	160 682	154 801	130 283	*143 013*	**146 830**
Locations	10 338	11 656	8 350	*11 173*	**11 414**
Achat de services de réparation et d'entretien	50 054	58 647	40 536	*72 624*	**81 890**
Services publics, matériel et fournitures	46 108	62 323	37 374	*62 568*	**64 176**
Autres subventions et paiements	(4 223)	13 003	24 066	*1 524 184*	**1 461 632**
Achat de machinerie et d'équipement	79 361	97 748	64 371	*92 177*	**94 501**
Total partiel	**535 215**	**561 033**	**457 955**	*2 080 465*	**2 039 401**
Capital					
Achat de terrains, bâtiments et ouvrages	9 294	15 323	13 727	*13 733*	**2 888**
Paiements de transfert					
Subventions (paiements législatifs)	68 973	88 227	118 000	*102 689*	**102 689**
Contributions	95 000	94 900	95 000	*121 655*	**118 953**
Total partiel	**163 973**	**183 127**	**213 000**	*224 344*	**221 642**
Dépenses brutes	2 894 892	3 070 594	2 948 481	*4 885 916*	**4 693 519**
Moins : Recettes à valoir sur le crédit	(137 709)	(135 424)	(140 826)	*(140 826)*	**(132 798)**
Dépenses nettes	2 757 183	2 935 170	2 807 655	*4 745 090*	**4 560 721**

– Les grands projets de l'État sont de plus en plus exploités par le biais de fournisseurs autres que TPSGC; ceci a occasionné l'augmentation du montant codé sous « Achat de services de réparation et d'entretien » mais n'a pas d'incidence sur l'établissement du rapport des dépenses par rapport au Crédit 5 de l'Agence (dépenses en immobilisations.).

Tableau 5 : Recettes

L'ADRC est responsable de la perception et des recettes non fiscales, tout comme les autres ministères, et des recettes fiscales prévues dans son mandat, tel que décrit plus loin dans les États financiers vérifiés.

Recettes non fiscales

Tableau 5.I : Total des recettes disponibles et non disponibles

(en milliers de dollars)	Réel 1999-2000	**Réel 2000-2001**	Prévu 2000-2001
Recettes disponibles – En vertu de la *Loi sur l'ADRC* et les comptes de régularisation (Remarque 1)		**37 275**	30 224
Recettes non disponibles	154 975	**163 883**	256 658
Total des recettes disponibles et non disponibles	154 975	**201 158**	286 882

Remarque 1 – Le montant réel indiqué est fondé sur la comptabilité d'exercice et diffère du montant du crédit législatif, qui est fondé sur la comptabilité de caisse.

Tableau 5.II : Recettes disponibles[1]

(en milliers de dollars)	Réel 1999-2000	**Réel 2000-2001**	Prévu 2000-2001
Remboursements de dépenses d'années antérieures		**934**	1 700
Vente de produits et services			
Droits et privilèges			
Boutiques hors taxes		**5 568**	4 300
Frais d'agrément de courtier		**388**	336
Frais d'entrepôt de douane		**1 137**	1 406
Autres		**96**	150
Services de nature réglementaire			
Frais de décisions		**1 321**	1 150
Autres		**755**	887
Services de nature non réglementaire			
Administration de programmes provinciaux		**24 185**	15 392
Frais de services spéciaux		**1 810**	4 560
Autres		**771**	967
Ventes de biens et de produits d'information			
Autres			6
Autres frais		**70**	20
Total des recettes disponibles en vertu de la *Loi sur l'ADRC* (Recettes)		37 035	30 224
Rajustement pour les comptes de régularisation		**240**	
Total des recettes disponibles		**37 275**	30 224

[1] **À compter de 2000-2001, certaines recettes non disponibles indiquées au tableau 5.I2 deviennent disponibles en vertu de l'article 60 de la *Loi sur l'ADRC*.**

Tableau 5.12 : Recettes non disponibles

(en milliers de dollars)	Réel 1999-2000	Réel 2000-2001	Prévu 2000-2001
Remboursements de dépenses d'années antérieures			
Remboursements de dépenses d'années antérieures	4 894		
Redressement des sommes à payer de l'année précédente	2 271	10 117	3 800
Vente de produits et services			
Droits et privilèges			
Boutiques hors taxes	5 168		
Frais d'agrément de courtier	982		
Frais d'entrepôt de douane	766		
Autres	109		
Location d'immeubles publics et de propriétés			
Location et utilisation d'immeubles publics	643	669	610
Services de nature réglementaire			
Frais de décisions	1 166		
Autres	44	15	18
Services de nature non réglementaire			
Administration de programmes provinciaux	20 652		4 523
Frais de services spéciaux	1 227		
Autres	1 241	67	27
Autres frais	5 191	296	237
Produit de la disposition de biens excédentaires de l'État	378	640	400
Divers			
Recouvrement d'avantages sociaux des employés	22 406	26 301	23 356
Autres	3 041	5 060	2 053
Intérêts sur les recettes non fiscales – Autres		11	5
Total partiel	70 079	43 176	35 029
Intérêts et pénalités acquis en recettes			
Pénalités – TPS	79 380	87 641	75 650
Autres	5 748	4 289	4 311
Intérêt – TPS	55 663	70 293	51 034
Autres	5 638	11 548	1 944
Autres recettes non fiscales			
Recettes provenant des amendes			
Amendes et confiscations	4 683	14 931	7 465
Saisies (bureaux)	8 480	11 209	8 100
Saisies de services d'enquête	604	791	2 000
Saisies des douanes	(40)	(670)	
Ventes de biens et de produits d'information			
Vente d'objets non réclamés, de sceaux, etc.	1 178	65	65
Autres	234	2	
Total partiel	161 478	200 099	150 569
Intérêts payés sur les remboursements de taxe – TPS	(31 395)	(41 328)	30 760
Autres	(45 287)	(38 064)	40 300
Total partiel	(76 682)	(79 392)	71 060
Total des recettes non disponibles	154 975	163 883	256 658

Tableau 5.2 : État des comptes débiteurs des recettes fiscales et non fiscales à la fin de l'exercice

(en milliers de dollars)	Au 31 mars 1999	Au 31 mars 2000	Au 31 mars 2001
Impôt sur le revenu			
Particuliers [1]	5 312 130	6 280 278	6 466 120
Sociétés	1 496 400	1 798 307	2 120 505
Crédit d'impôt pour la recherche scientifique [2]	2 465	1 585	1 585
Retenues à la source (employeurs)	972 882	933 312	1 039 768
Non-résidents	248 141	324 775	423 386
Divers [3]	103 673	63 217	77 004
Impôt sur les conventions de retraite	806	31	8
Impôt sur les revenus pétroliers et gazifères	983	71	53
Total partiel	8 137 480	9 401 586	10 128 429
Douanes, accise, TPS et TVH			
Taxe sur les produits et services/ taxe de vente harmonisée (TPS/TVH)	2 739 694	3 358 898	3 506 205
Autres taxes et droits d'accise	165 087	113 998	160 119
Droits de douane	118 302	99 246	114 511
Arbitrage	286	286	286
Total partiel	3 023 369	3 572 428	3 781 121
Total des comptes clients des recettes fiscales [4]	11 160 849	12 974 014	13 909 550
Divers comptes clients (recettes non fiscales) [5]	414 285	425 017	339 323
Total des comptes clients	11 575 134	13 399 031	14 248 873

[1] Exclut le versement anticipé de la prestation fiscale canadienne pour enfants (PFCE) et le crédit pour la taxe sur les produits et services (CTPS).

[2] Représente les « déclarations traitées » en vertu de la partie VIII de la *Loi de l'impôt sur le revenu* relatives aux dépenses pour les projets de la recherche scientifique qui n'ont pas été acceptées comme crédits d'impôt en vertu de la loi sur la CIRS.

[3] Comprend l'impôt et les pénalités établis pour les séries de déclarations T3-T4-T5.

[4] Comptes clients bruts des recettes fiscales, excluant les montants non payables en vertu des dispositions législatives sur les impôts en litige (3 852,7 millions $ au 31 mars 2001 ; 3 461,7 millions $ au 31 mars 2000, 3 283,2 millions $ au 31 mars 1999). Les comptes publics comprennent les comptes clients nets, après provision pour créances douteuses.

[5] Exclut les recettes internes du gouvernement (2000-2001, 20 026 447 $; 1999-2000, 7 011 514 $; 1998-1999, 1 098 603 $). Comprend les comptes clients des recettes non fiscales pour les activités de l'Agence et les activités administrées.

Tableau 5.2 : État des comptes débiteurs des recettes fiscales et non fiscales à la fin de l'exercice

(en milliers de dollars)	Au 31 mars 1999	Au 31 mars 2000	Au 31 mars 2001
Impôt sur le revenu			
Particuliers	5 312 130	6 280 278	**6 466 120**
Sociétés	1 496 400	1 798 317	**2 120 505**
Crédit d'impôt pour la recherche scientifique [2]	2 465	1 585	**1 585**
Retenues à la source (employeurs)	972 882	933 312	**1 039 768**
Non-résidents	248 141	324 775	**423 386**
Divers	103 673	63 217	**77 004**
Impôt sur les conventions de retraite	806	31	**8**
Impôt sur les revenus pétroliers et gaziers	983	71	**53**
Total partiel	**8 137 480**	**9 401 586**	**10 128 429**
Douanes, accise, TPS et TVH			
Taxe sur les produits et services/ taxe de vente harmonisée (TPS/TVH)	2 739 694	3 358 898	**3 506 205**
Autres taxes et droits d'accise	165 087	113 998	**160 119**
Droits de douane	118 302	99 246	**114 511**
Arbitrage	286	286	**286**
Total partiel	**3 023 369**	**3 572 428**	**3 781 121**
Total des comptes clients des recettes fiscales [4]	11 160 849	12 974 014	**13 909 550**
Divers comptes clients (recettes non fiscales)	414 285	425 017	**339 323**
Total des comptes clients	11 575 134	13 399 031	**14 248 873**

[1] Exclut le versement anticipé de la prestation fiscale canadienne pour enfants (PFCE) et le crédit pour la taxe sur les produits et services (CTPS).

[2] Représente les « déclarations traitées » en vertu de la partie VIII de la *Loi de l'impôt sur le revenu* relatives aux dépenses pour les projets de la recherche scientifique qui n'ont pas été acceptées comme crédits d'impôt en vertu de la loi sur le CIRS.

[3] Comprend l'impôt et les pénalités établis pour les séries de déclarations T3-T4-T5.

[4] Comptes clients bruts des recettes fiscales, excluant les montants non payables en vertu des dispositions législatives sur les impôts en litige (3 852,7 millions $ au 31 mars 2001 ; 3 461,7 millions $ au 31 mars 2000, 3 283,2 millions $ au 31 mars 1999). Les comptes publics comprennent les comptes clients nets, après provision pour créances douteuses.

[5] Exclut les recettes internes du gouvernement (2000-2001, 20 026 447 $; 1999-2000, 7 011 514 $; 1998-1999, 1 098 603 $). Comprend les comptes clients des recettes non fiscales pour les activités de l'Agence et les activités administrées.

Tableau 6 : Paiements législatifs

Paiements législatifs par secteur d'activité (en milliers de dollars)					
Secteur d'activité	[illegible]	Réel 1999-2000	[illegible]	*Total des autorisations 2000-2001*	[illegible]
Programmes de prestations et autres services	[illegible]	88 227	[illegible]	*102 689*	[illegible]
Total des paiements législatifs	[illegible]	88 227	[illegible]	*102 689*	[illegible]
Remarque : [illegible]					

Tableau 7 : Paiements de transfert

Paiements de transfert par secteur d'activité (en milliers de dollars)					
Secteur d'activité	[illegible]	Réel 1999-2000	[illegible]	*Total des autorisations 2000-2001*	[illegible]
Services fiscaux	[illegible]	94 900	[illegible]	*121 655*	[illegible]
Total des paiements de transfert	[illegible]	94 900	[illegible]	*121 655*	[illegible]
Remarque : [illegible]					

Tableau 8 : Besoins en ressources par organisation (fonctionnelle) et secteur d'activité

Comparaison des dépenses prévues, des dépenses totales approuvées et des dépenses réelles par organisation et par secteur d'activité pour 2000-2001 (en milliers de dollars)

	Secteurs d'activité					
Organisation	Douanes Canada	Programmes d'observation et autres services	Appels	Services d'entreprise	Gestion et direction supérieure et autres	Total de l'organisation
Bureau de direction	0	0	0	0	4 648	4 648
Total des autorisations	*0*	*0*	*0*	*0*	*5 263*	*5 263*
Dépenses réelles	**0**	**0**	**0**	**0**	**4 857**	**4 857**
SC, Direction générale de la politique et de la législation	148 514	0	0	0	5 277	153 791
Total des autorisations	*184 343*	*0*	*0*	*0*	*7 019*	*191 362*
Dépenses réelles	**177 164**	**0**	**0**	**0**	**6 808**	**183 972**
SC, Direction générale des cotisations et des recouvrements	642 209	154 258	0		0	796 467
Total des autorisations	*766 346*	*1 672 375*	*0*	*0*	*0*	*2 438 721*
Dépenses réelles	**785 101**	**1 602 548**	**0**	**0**	**0**	**2 387 649**
SC, Direction générale des douanes	0	0	0	440 532	0	440 532
Total des autorisations	*0*	*0*	*0*	*485 794*	*0*	*485 794*
Dépenses réelles	**0**	**0**	**0**	**469 794**	**0**	**469 794**
SC, Direction générale des programmes d'observation	624 799	0	0	0	0	624 799
Total des autorisations	*687 366*	*0*	*0*	*0*	*0*	*687 366*
Dépenses réelles	**656 566**	**0**	**0**	**0**	**0**	**656 566**
SC, Direction générale des appels	0	0	74 768	0	0	74 768
Total des autorisations	*0*	*0*	*85 057*	*0*	*0*	*85 057*
Dépenses réelles	**0**	**0**	**77 257**	**0**	**0**	**77 257**
SC, Opérations régionales	48 609	0	0	0	0	48 609
Total des autorisations	*57 533*	*0*	*0*	*0*	*0*	*57 533*
Dépenses réelles	**44 093**	**0**	**0**	**0**	**0**	**44 093**
SC, Direction générale des communications	10 539	0	0	0	0	10 539
Total des autorisations	*14 323*	*0*	*0*	*0*	*0*	*14 323*
Dépenses réelles	**13 965**	**0**	**0**	**0**	**0**	**13 965**
SC, Direction générale des finances et de l'administration	134 080	0	0	14 052	201 576	349 638
Total des autorisations	*109 063*	*386*	*0*	*14 093*	*282 616*	*406 158*
Dépenses réelles	**96 184**	**0**	**0**	**10 000**	**258 976**	**365 090**
SC, Direction générale des ressources humaines	0	0	0	0	90 557	90 557
Total des autorisations	*0*	*0*	*0*	*0*	*139 152*	*139 152*
Dépenses réelles	**0**	**0**	**0**	**0**	**137 343**	**137 343**
SC, Direction générale de l'informatique	53 023	10 430	233	5 554	258 956	328 196
Total des autorisations	*70 374*	*3 700*	*0*	*15 543*	*260 850*	*350 467*
Dépenses réelles	**77 538**	**11 230**	**0**	**16 091**	**220 053**	**324 908**
SC, Direction générale des affaires de l'entreprise	0	0	0	0	25 937	25 937
Total des autorisations	*0*	*0*	*0*	*0*	*24 720*	*24 720*
Dépenses réelles	**0**	**0**	**0**	**0**	**27 628**	**27 628**
Recettes à valoir sur le crédit	(104 624)	(380)	(6 669)	0	(29 103)	(140 826)
Total des autorisations	*(104 624)*	*(380)*	*(6 669)*	*0*	*(29 103)*	*(140 826)*
Dépenses réelles	**(98 708)**	**(389)**	**(6 268)**	**0**	**(27 463)**	**(132 798)**
Totaux	1 557 029	164 308	68 332	460 138	557 848	2 807 655
Total des autorisations	*1 784 674*	*1 676 081*	*78 388*	*515 430*	*690 517*	*4 745 090*
Dépenses réelles	**1 751 826**	**1 663 499**	**70 989**	**495 885**	**628 682**	**4 540 721**

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le Rapport sur les plans et les priorités de 2000-2001 ; les données en italique représentent le total des autorisations provenant du Budget principal et du Budget supplémentaire des dépenses et autres autorisations. Les données en caractères gras sont les dépenses et les recettes réelles.

Tableau 6 : Paiements législatifs

Paiements législatifs par secteur d'activité (en milliers de dollars)					
Secteur d'activité	Réel 1998-1999	Réel 1999-2000	Recettes prévues 2000-2001	*Total des autorisations 2000-2001*	**Réel 2000-2001**
Programmes de prestations et autres services	69 973	88 227	118 000	*102 689*	**102 689**
Total des paiements législatifs	69 973	88 227	118 000	*102 689*	**102 689**

Remarque : Représente les versements sur le crédit législatif au titre des allocations spéciales pour enfants.

Tableau 7 : Paiements de transfert

Paiements de transfert par secteur d'activité (en milliers de dollars)					
Secteur d'activité	Réel 1998-1999	Réel 1999-2000	Recettes prévues 2000-2001	*Total des autorisations 2000-2001*	**Réel 2000-2001**
Services fiscaux	95 000	94 900	95 000	*121 655*	**118 953**
Total des paiements de transfert	95 000	94 900	95 000	*121 655*	**118 953**

Remarque : Contributions versées à la province de Québec au titre de l'administration commune des taxes de vente fédérale et provinciale.

Tableau 8 : Besoins en ressources par organisation (fonctionnelle) et secteur d'activité

Comparaison des dépenses prévues, des dépenses totales approuvées et des dépenses réelles par organisation et par secteur d'activité pour 2000-2001 (en milliers de dollars)

	Secteurs d'activité					
Organisation	**Services fiscaux**	**Programmes de prestations et autres services**	**Appels**	**Services douaniers**	**Gestion et orientation organisation-nelles**	**Total de l'organisation**
Bureau de direction	0	0	0	0	4 648	4 648
Total des autorisations	*0*	*0*	*0*	*0*	*5 263*	*5 263*
Dépenses réelles	**0**	**0**	**0**	**0**	**4 857**	**4 857**
SC, Direction générale de la politique et de la législation	148 514	0	0	0	5 277	153 791
Total des autorisations	*184 343*	*0*	*0*	*0*	*7 019*	*191 362*
Dépenses réelles	**177 164**	**0**	**0**	**0**	**6 808**	**183 972**
SC, Direction générale des cotisations et des recouvrements	642 209	154 258	0		0	796 467
Total des autorisations	*766 346*	*1 672 375*	*0*	*0*	*0*	*2 438 721*
Dépenses réelles	**785 101**	**1 602 548**	**0**	**0**	**0**	**2 387 649**
SC, Direction générale des douanes	0	0	0	440 532	0	440 532
Total des autorisations	*0*	*0*	*0*	*485 794*	*0*	*485 794*
Dépenses réelles	**0**	**0**	**0**	**469 794**	**0**	**469 794**
SC, Direction générale des programmes d'observation	624 799	0	0	0	0	624 799
Total des autorisations	*687 366*	*0*	*0*	*0*	*0*	*687 366*
Dépenses réelles	**656 566**	**0**	**0**	**0**	**0**	**656 566**
SC, Direction générale des appels	0	0	74 768	0	0	74 768
Total des autorisations	*0*	*0*	*85 057*	*0*	*0*	*85 057*
Dépenses réelles	**0**	**0**	**77 257**	**0**	**0**	**77 257**
SC, Opérations régionales	48 609	0	0	0	0	48 609
Total des autorisations	*57 533*	*0*	*0*	*0*	*0*	*57 533*
Dépenses réelles	**44 093**	**0**	**0**	**0**	**0**	**44 093**
SC, Direction générale des communications	10 539	0	0	0	0	10 539
Total des autorisations	*14 323*	*0*	*0*	*0*	*0*	*14 323*
Dépenses réelles	**13 965**	**0**	**0**	**0**	**0**	**13 965**
SC, Direction générale des finances et de l'administration	134 010	0	0	14 052	201 576	349 638
Total des autorisations	*109 063*	*386*	*0*	*14 093*	*282 616*	*406 158*
Dépenses réelles	**96 114**	**0**	**0**	**10 000**	**258 976**	**365 090**
SC, Direction générale des ressources humaines	0	0	0	0	90 557	90 557
Total des autorisations	*0*	*0*	*0*	*0*	*149 752*	*149 752*
Dépenses réelles	**0**	**0**	**0**	**0**	**137 743**	**137 743**
SC, Direction générale de l'informatique	53 023	10 430	233	5 554	258 996	328 196
Total des autorisations	*70 374*	*3 700*	*0*	*15 543*	*260 850*	*350 467*
Dépenses réelles	**77 531**	**11 230**	**0**	**16 091**	**220 053**	**324 905**
SC, Direction générale des affaires de l'entreprise	0	0	0	0	25 937	25 937
Total des autorisations	*0*	*0*	*0*	*0*	*24 720*	*24 720*
Dépenses réelles	**0**	**0**	**0**	**0**	**27 628**	**27 628**
Recettes à valoir sur le crédit	(104 674)	(380)	(6 669)	0	(29 103)	(140 826)
Total des autorisations	*(104 674)*	*(380)*	*(6 669)*	*0*	*(29 103)*	*(140 826)*
Dépenses réelles	**(98 708)**	**(359)**	**(6 268)**	**0**	**(27 463)**	**(132 798)**
Totaux	1 557 029	164 308	68 332	460 138	557 848	2 807 655
Total des autorisations	*1 784 674*	*1 676 081*	*78 388*	*515 430*	*690 307*	*4 745 090*
Dépenses réelles	**1 751 826**	**1 613 419**	**70 989**	**495 885**	**628 602**	**4 560 721**

Remarque : Les données en caractères ordinaires sont les dépenses prévues selon le Rapport sur les plans et les priorités de 2000-2001, les données en italique représentent le total des autorisations provenant du Budget principal et du Budget supplémentaire des dépenses et autres autorisations. Les données en caractères gras ont trait aux dépenses et aux recettes réelles.

Tableau 9 : Projets d'immobilisations

Projets d'immobilisations (crédit 5) par secteur d'activité (en milliers de dollars)						
Secteur d'activité	Coût total estimatif courant	[illegible]	Réel 1999-2000	[illegible]	*Total des autorisations 2000-2001*	[illegible]
Services douaniers						
Projets de construction de nouveaux locaux :						
Saint-Bernard-de-Lacolle (Qué.)	13 938	[illegible]	25			
Coutts (Alberta)	16 520	[illegible]	2 856	[illegible]	2 562	[illegible]
Coutts – Inspection des animaux (Alberta)	1 600				1 600	[illegible]
Emerson (Manitoba)	12 200	[illegible]	7 342	[illegible]	221	[illegible]
Emerson East-Lynn (Manitoba)	400			[illegible]		
Little Gold Creek (C.-B.)	1 760	[illegible]	51	[illegible]	281	[illegible]
Osoyoos (C.-B.)	16 950	[illegible]	1 284	[illegible]	4 558	[illegible]
Andover (N.-B.)	5 775	[illegible]	94	[illegible]	10	[illegible]
Armstrong (Qué.)	6 776		2	[illegible]		
Douglas (C.-B.)	16 243		84	[illegible]	123	[illegible]
Nelway (C.-B.)	829		735			[illegible]
Aldergrove (C.-B.)	9 835			[illegible]		
Regway (Sask.)	384		25			
Trout River (Qué.)	2 934			[illegible]		
Fort Frances (Ont.)	20		21	[illegible]	11	[illegible]
Projets liés aux installations existantes :						
Projets de santé et sécurité	8 640	[illegible]	1 283	[illegible]	3 018	[illegible]
Autres projets	12 960	[illegible]	1 919	[illegible]	1 349	[illegible]
Total des projets d'immobilisations	127 764	[illegible]	15 721	[illegible]	13 733	[illegible]

Tableau 10 : Rapprochement des dépenses présentées dans le Rapport sur le rendement par rapport à celles des États financiers vérifiés, États des résultats – Activités de l'Agence

RAPPORT SUR LE RENDEMENT* et *INFORMATION SUPPLÉMENTAIRE PAR SECTEUR D'ACTIVITÉ *(Voir tableau 3, page 2-172)*		***EXTRAIT DES ÉTATS FINANCIERS VÉRIFIÉS ÉTATS DES RÉSULTATS – ACTIVITÉS DE L'AGENCE*** *(Voir les États financiers de l'ADRC page 3-15)*		
		DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION		
Fonctionnement	4 461 877	**Services**		3 405 658
Immobilisations	10 000	**Biens**		160 967
Subventions et contributions votées	118 953	**Autres dépenses**		2 365
Total partiel	4 590 830			
Subventions et contributions législatives	102 689	**Total des dépenses de fonctionnement et d'administration**		3 568 990
Total des dépenses brutes	4 693 519	**Recettes non fiscales**		(213 249)
Moins : Recettes à valoir sur le crédit	(132 798)	(Voir les États financiers de l'ADRC page 3-20)		
		Versées au Crédit 1 – ADRC	(132 798)	
		Recettes disponibles	(37 275)*	
		Autres recettes non fiscales	(43 176)**	
Total des dépenses nettes	4 560 721	**Rajustements d'exploitation nets**		3 355 741

Rajustements de la méthode de caisse modifiée utilisée dans le Rapport sur le rendement afin de se rapprocher de la méthode de comptabilité d'exercice modifiée dans l'État des résultats – Activités de l'Agence

Rapport sur le rendement	4 560 721	
PLUS :		
Prestations de cessation d'emploi	25 398	**Rajustements concernant la compatibilité d'exercice**
Congés annuels et congés compensatoires	20 652	
Cotisations de l'employeur aux régimes de santé	112 842	
Prestations d'indemnisation des accidents du travail	3 032	**Services fournis par d'autres ministères du gouvernement** *(Voir les États financiers de l'ADRC page 3-23)*
Locaux	214 326	
Services juridiques fournis sans frais	57 907	
Services de vérification fournis sans frais	3 270	
MOINS :		
Allocation pour les frais de chauffage	(1 459 267)	**États des résultats – Activités administrées** *(Voir les États financiers de l'ADRC page 3-30)*
Allocations spéciales pour enfants	(102 689)	
Recettes disponibles en vertu de l'article 60 – *Loi sur l'ADRC* et les comptes de régularisation Autres recettes non fiscales	(37 275)*	**Annulation des recettes non fiscales non comprises dans le total des dépenses nettes du Rapport sur le rendement**
État des résultats – Activités de l'Agence	(43 176)**	
	3 355 741	

Tableau 9 : Projets d'immobilisations

Projets d'immobilisations (crédit 5) par secteur d'activité (en milliers de dollars)						
Secteur d'activité	Coût total estimatif courant	**Réel 1998-1999**	Reel 1999-2000	**Recettes prévues 2000-2001**	*Total des autorisations 2000-2001*	**Réel 2000-2001**
Services douaniers						
Projets de construction de nouveaux locaux :						
Saint-Bernard-de-Lacolle (Qué.)	13 938	100	25			
Coutts (Alberta)	16 520	100	2 856	2 650	*2 562*	**217**
Coutts – Inspection des animaux (Alberta)	1 600				*1 600*	**1 600**
Emerson (Manitoba)	12 200	3 700	7 342	466	*221*	**406**
Emerson East-Lynn (Manitoba)	400			25		
Little Gold Creek (C.-B.)	1 760	1 400	51	206	*281*	**281**
Osoyoos (C.-B.)	16 950	100	1 284	3 000	*4 558*	**4 559**
Andover (N.-B.)	5 775	100	94	578	*10*	**43**
Armstrong (Qué.)	6 776		2	100		
Douglas (C.-B.)	16 243		84	1 504	*123*	**123**
Nelway (C.-B.)	829		735			**36**
Aldergrove (C.-B.)	9 835			100		
Regway (Sask.)	384		25			
Trout River (Qué.)	2 934			88		
Fort Frances (Ont.)	20		21	15	*11*	**11**
Projets liés aux installations existantes :						
Projets de santé et securite	8 640	1 800	1 283	4 095	*3 018*	**1 535**
Autres projets	12 960	1 994	1 919	900	*1 349*	**1 189**
Total des projets d'immobilisations	**127 764**	**9 294**	**15 721**	**13 727**	*13 733*	**10 000**

Tableau 10 : Rapprochement des dépenses présentées dans le Rapport sur le rendement par rapport à celles des États financiers vérifiés, États des résultats – Activités de l'Agence

RAPPORT SUR LE RENDEMENT* et *INFORMATION SUPPLÉMENTAIRE PAR SECTEUR D'ACTIVITÉ *(Voir tableau 3, page 2-172)*		***EXTRAIT DES ÉTATS FINANCIERS VÉRIFIÉS – ÉTATS DES RÉSULTATS – ACTIVITÉS DE L'AGENCE*** *(Voir les Etats financiers de l'ADRC page 3-15)*	
		DEPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION	
Fonctionnement	4 461 877	**Services**	3 405 658
Immobilisations	10 000	**Biens**	160 967
Subventions et contributions votées	118 953	**Autres dépenses**	2 365
Total partiel	4 590 830		
Subventions et contributions législatives	102 689	**Total des dépenses de fonctionnement et d'administration**	3 568 990
Total des dépenses brutes	4 693 519	**Recettes non fiscales**	(213 249)
Moins : Recettes à valoir sur le crédit	(132 798)	*(Voir les Etats financiers de l'ADRC page 3-20)*	
		Versees au Credit 1 – ADRC	(132 798)
		Recettes disponibles	(37 275)*
		Autres recettes non fiscales	(43 176)**
Total des dépenses nettes	**4 560 721**	**Résultats d'exploitation nets**	**3 355 741**

Rajustements de la méthode de caisse modifiée utilisée dans le Rapport sur le rendement afin de se rapprocher de la méthode de comptabilité d'exercice modifiée dans l'État des résultats – Activités de l'Agence

Rapport sur le rendement	**4 560 721**	
PLUS :		
Prestations de cessation d'emploi	25 398	**Rajustements concernant la compatbilite d'exercice**
Conges annuels et conges compensatoires	20 652	
Cotisations de l'employeur aux regimes de sante	112 842	
Prestations d'indemnisation des accidents du travail	3 032	
Locaux	214 326	**Services fournis par d'autres ministeres du gouvernement** *(Voir les Etats financiers de l'ADRC page 3-23)*
Services juridiques fournis sans frais	57 907	
Services de verification fournis sans frais	3 270	
MOINS :		
Allocation pour les frais de chauffage	(1 459 267)	**Etats des resultats – Activites administrees** *(Voir les Etats financiers de l'ADRC page 3-30)*
Allocations speciales pour enfants	(102 689)	
Recettes disponibles en vertu de l'article 60 – Loi sur l'ADRC et les comptes de regularisation – Autres recettes non fiscales	(37 275)*	**Annulation des recettes non fiscales non comprises dans le total des depenses nettes du Rapport sur le rendement**
État des résultats – Activités de l'Agence	(43 176)**	
	3 355 741	

Tableau 10.1 : Rapprochement des besoins financiers par article

RAPPORT SUR LE RENDEMENT et INFORMATION SUPPLÉMENTAIRE PAR SECTEUR D'ACTIVITÉ (Voir le tableau 4.1, page 2-174)			*EXTRAIT DES ÉTATS FINANCIERS VÉRIFIÉS ÉTATS DES RÉSULTATS – ACTIVITÉS DE L'AGENCE (Voir les États financiers de l'ADRC page 3-15)*			
Personnel			**DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION**			
Salaires et traitements		2 015 040	**Services**			
Cotisations aux régimes de prestations des employés		414 548	Personnel			
		2 429 588 A1	Salaires		1 919 013	
Biens et services			Autres bénéfices et primes			
Transports et communications		174 080	- Régimes de prestations des employés	414 548		
Services professionnels et spéciaux		146 830 C1	- Primes et autres	257 951	672 499	
Achat de services de réparation et d'entretien		81 890			2 591 512	
Locations		11 414	Locaux		284 326	
Information		4 948	Transports et communications		174 080	
Serv publics, fournitures et approv		64 176 F1	Services professionnels et spéciaux			
Autres subventions et paiements			- Services payés par l'ADRC	102 323		
- Frais de chauffage	1 459 267		- Services juridiques fournis sans frais	57 907		
- Autres	2 365	1 461 632 G1	- Services de vérification fournis sans frais	3 270	163 500	
Achat de machinerie et d'équipement		94 501 F1	Paiements de transfert à la province de Québec (Administration commune de la TPS)		118 953	
		2 039 401	Achat de services de réparation et d'entretien		81 890	
Capital			Autres services		44 507	
Achat de terrains, bâtiments et ouvrages		2 888	Locations		11 414	
Paiements de transfert			Information		4 948	
Subventions (paiements législatifs)		102 689 F1	Services publics		598	
Contributions		118 953 D1			3 405 650	
		221 642	**Biens**			
Dépenses brutes		4 693 519	Matériel		94 501	
Moins : Recettes à valoir sur le crédit		(132 798) H1	Fournitures et approvisionnements		63 578	
Dépenses nettes		4 560 721	Terrains, bâtiments et ouvrages		2 888	
					160 967	
			Autres dépenses			
			Subventions et autres		2 365	
			Total des dépenses de fonct. et d'admin.		3 568 990	
			Recettes non fiscales		(213 249)	
			Résultats d'exploitation nets		3 355 741	

A1 Les lettres encadrées servent à indiquer un montant correspondant qui peut avoir un nom différent ou être inclus dans un autre article. Elles sont expliquées davantage à la page suivante.

Tableau 10.2 : Notes sur le rapprochement

Personnel			
Rapport sur le rendement		2 429 588	A1
AJOUTER :			
Prestations de cessation d'emploi	25 398		
Congés annuels et congés compensatoires *	20 652		
Cotisations de l'employeur aux régimes de santé **	112 842		
Prestations d'indemnisation des accidentés du travail ***	3 032	161 924	
État des résultats – Activités de l'Agence		2 591 512	
* Changement à la charge à payer			
** Payées par le Conseil du Trésor			
*** Imputées au Développement des ressources humaines Canada			
Locaux (service fourni sans frais – n'est pas inclus dans le Rapport sur le rendement de l'ADRC)		214 326	
Services professionnels et autres			
Services professionnels et spéciaux *(Rapport sur le rendement)*		146 830	C1
AJOUTER : Services juridiques fournis sans frais *		57 907	
AJOUTER : Services de vérification fournis sans frais **		3 270	
		208 007	
Autres services *(État des résultats – Activités de l'Agence)*		44 507	
Services professionnels et spéciaux *(État des résultats – Activités de l'Agence)*		163 500	
		208 007	
* Fournis et payés par le ministère de la Justice du Canada			
** Fournis et payés par le Bureau du vérificateur général			
Services publics, fournitures et approvisionnements			
Services publics, fournitures et approvisionnements *(Rapport sur le rendement)*		64 176	E1
Services publics *(État des résultats – Activités de l'Agence)*		598	
Fournitures et approvisionnements *(État des résultats – Activités de l'Agence)*		63 578	
		64 176	
Recettes non fiscales			
Recettes versées au Crédit 1 – *Rapport sur le rendement*		(132 798)	H1
AJOUTER :			
Recettes disponibles (en vertu de la *Loi sur l'ADRC* et les comptes de régularisation)		(37 275)	
Autres recettes non fiscales		(43 176)	
État des résultats – Activités de l'Agence		(213 249)	
Les postes suivants sont inclus dans le Rapport sur le rendement et dans l'État des résultats – **Activités administrées** mais pas dans l'État des résultats – **Activités de l'Agence**			
Allocation pour frais de chauffage		1 459 267	G1
Subventions (allocations spéciales pour enfants)		102 689	I1

Appendice D
Glossaire

Accessibilité des appels – Le pourcentage des appels auxquels répond un agent ou qui sont placés dans la file d'attente.

Accessibilité des demandeurs – Pourcentage des demandeurs qui obtiennent finalement une réponse.

Admissible – Se dit d'une personne qui remplit les exigences fixées par la loi pour la réception d'une prestation.

Aide en matière d'observation – Pour nos clients qui ont besoin d'aide pour s'acquitter de leurs obligations de façon précise et complète, nous disposons d'une gamme de stratégies d'aide en matière d'observation. Nous exécutons des programmes de diffusion, de retenue, d'examen et de validation de l'information concernant divers revenus, crédits et retenues à la source. De plus, nous effectuons des vérifications et des examens concernant des questions qui touchent l'impôt sur le revenu des particuliers et des sociétés et la TPS/TVH.

Annulation – Décision d'annuler une pénalité ou des intérêts qui ont déjà été imposés.

Arbitrage – L'Arbitrage a pour mandat d'examiner les oppositions aux mesures d'exécution prises en vertu de la *Loi sur les douanes* et de rendre des décisions à l'égard de ces oppositions d'une manière équitable, impartiale, transparente et rapide. Ce programme n'est pas réalisé dans les régions ou à la frontière; c'est la Division de l'arbitrage à l'Administration centrale qui dirige le processus de recours administratif. Lorsqu'une opposition est déposée en vertu de la *Loi sur l'accise*, le rôle de l'Arbitrage se limite à conseiller les particuliers quant à la marche à suivre pour interjeter appel devant les tribunaux, et à donner des instructions au ministère de la Justice au cours du processus.

Assiette fiscale (protection de l') – L'assiette fiscale constitue, pour le gouvernement, la source de l'essentiel de ses recettes. Elle représente le large éventail de biens, de services et de revenus qui sont assujettis à l'impôt ou à des taxes. On entend par protection de l'assiette fiscale l'ensemble des activités qu'entreprend une administration fiscale en vue de réduire les pertes réelles ou éventuelles, notamment au moyen d'examens, de vérifications et d'enquêtes.

Autorisations totales – Budget principal des dépenses + Budgets supplémentaires des dépenses + rajustements de fin d'année, soit le montant total qui peut être dépensé.

Avoir droit – Remplir les conditions donnant droit à un paiement particulier pour une période déterminée.

Centre de dépannage – Bureau de l'ADRC qui aide les centres principaux à répondre à la très forte demande de services téléphoniques sur de courtes périodes de temps.

Comptabilité d'exercice – Méthode qui consiste à tenir compte, dans la détermination du résultat net d'une entité, des produits et des charges découlant des opérations d'un exercice lorsque les produits sont gagnés et les charges engagées, sans considération du moment où les opérations sont réglées par un encaissement ou un décaissement ou de toute autre façon.

Comptabilité de caisse – Méthode qui consiste à constater les produits au moment où ils font l'objet d'un encaissement et à imputer les charges aux résultats de l'exercice au cours duquel elles font l'objet d'un décaissement.

Comptabilité de caisse modifiée – Méthode qui consiste à constater les produits au moment où ils font l'objet d'un encaissement mais à imputer les charges aux résultats de l'exercice même si elles n'ont pas fait l'objet d'un décaissement pendant cet exercice.

Comptabilité par activités – Méthode permettant de mesurer le coût et le rendement d'activités, de ressources et d'objets de coût, d'affecter des ressources à des activités et des activités à des objets de coût en fonction de leur utilisation, et de prendre en compte les rapports de cause à effet des inducteurs de coût aux activités.

Crédit non remboursable – Les crédits d'impôt non remboursables servent à réduire votre impôt sur le revenu. Toutefois, si le total de ces crédits est plus élevé que votre impôt à payer, la différence ne vous est pas remboursée.

Crédit remboursable – Les crédits d'impôt remboursables sont des crédits qui réduisent l'impôt à payer. Si le total de ces crédits est plus élevé que votre impôt à payer, vous pouvez demander un remboursement correspondant à la différence.

Délai de traitement – Dans le cas des programmes de l'impôt sur le revenu, de la TPS/TVH, de l'accise, du Régime de pensions du Canada, de l'assurance-emploi et de l'administration des politiques commerciales, le délai de traitement correspond au nombre moyen de jours civils entre la date de l'envoi d'un avis d'opposition et la date à laquelle le client est informé d'une décision finale de l'ADRC, sans compter le nombre de jours pendant lesquels un différend est non traitable. Dans le cas de l'Arbitrage, le délai de traitement exclut les dossiers qui, à un moment ou à un autre, sont non traitables.

Dépenses prévues – Budget principal des dépenses (Rapport sur les plans et priorités).

Dépôt de données – Base de données qui s'apparente à un entrepôt de données mais qui ne contient qu'un petit groupe ou un sous-ensemble de données.

Différends – Terme général désignant les différends, les oppositions et les appels présentés au ministre.

Différends non traitables – Dossiers auxquels on ne peut donner suite parce qu'on les a renvoyés à une autre instance (par exemple, à l'Administration centrale ou au ministère de la Justice) pour obtenir une opinion, ou qui sont liés à un cas devant les tribunaux portant sur le même sujet.

Dispositions d'équité – Mesures législatives adoptées au début des années 1990 pour accorder un allégement (p. ex. renonciation aux intérêts et pénalités) aux clients dans certaines circonstances indépendantes de leur volonté (p. ex. difficultés financières).

Droit à prestation – Montant dû à une personne qui y a droit pour une période déterminée.

Efficacité – Mesure dans laquelle une organisation ou un programme obtient les résultats prévus.

Efficience – Mesure dans laquelle une organisation ou un programme obtient les résultats prévus par rapport aux ressources dépensées.

Entrepôt de données – Base de données spécialisée qui prélève des données dans les systèmes applicables (habituellement les systèmes opérationnels) et les présente aux utilisateurs de manière à faciliter la recherche, l'examen et l'analyse.

Environnement opérationnel – Se dit généralement des conditions, tendances et faits nouveaux qui prévalent dans l'environnement extérieur et qui ont de l'importance pour les opérations ou les orientations de l'organisation. L'environnement opérationnel est souvent subdivisé en ses aspects économiques, technologiques, politiques et sociaux.

ETP – L'équivalent temps plein (ETP) est une unité de mesure de l'utilisation des ressources humaines en fonction de niveaux d'emploi moyens. L'ETP permet de tenir compte de la durée effective de travail d'un employé chaque semaine, grâce au calcul du nombre d'heures de travail assignées qui dépassent le nombre d'heures de travail normales.

Exécution – Nous avons des moyens d'exécution de la loi pour prendre, s'il y a lieu, les mesures correctives nécessaires pour régler les cas d'inobservation volontaire ou involontaire de la loi. Nous menons des enquêtes pour garantir le paiement de l'impôt sur le revenu, de la TPS et des droits de douane. Au niveau international, nous menons diverses activités d'exécution pour combattre l'inobservation et veiller à l'application des conventions fiscales dont le Canada est signataire.

Extrants – Activités menées, produits réalisés ou services fournis dans le cadre d'un programme ou d'une initiative. Il faut distinguer les extrants des résultats, qui sont considérés comme les effets ou les conséquences des extrants. Par exemple, une vérification peut entraîner des recettes fiscales supplémentaires, qui sont des extrants, et avoir comme résultat l'amélioration de l'observation de la loi par les contribuables.

Facilitation – Pour aider les contribuables à comprendre leurs droits et leurs obligations fiscales et pour leur faciliter l'observation volontaire des lois fiscales, nous leur offrons une vaste gamme de services répondant à leurs besoins, comme des services au comptoir, des formulaires, des publications, de l'aide téléphonique et électronique et des séminaires d'information.

Fiche d'évaluation équilibrée – Système de gestion stratégique fondé sur des mesures, créé par Robert Kaplan et David Norton, qui aide les organisations à assurer une saine harmonisation des activités opérationnelles et des buts stratégiques et qui fournit un outil de gestion permettant de mesurer, de contrôler et de gérer le rendement.

Gestion des affaires publiques – Cette expression générale désigne les institutions et les processus au moyen desquels la population est gouvernée. C'est l'exercice du pouvoir, du contrôle, de la gestion et de l'autorité de l'État. Plus précisément, la notion renvoie aux activités des assemblées législatives, des cabinets et des fonctions publiques du Canada et à leurs interactions avec la population, y compris le style et la matière des consultations, la gestion de la fonction publique et la capacité du secteur privé de participer efficacement à l'élaboration et à l'application des politiques gouvernementales.

Gestion du risque – Façon de procéder systématique visant à établir la meilleure marche à suivre en cas d'incertitude. Il s'agit notamment de déterminer, d'évaluer et de comprendre les questions liées au risque, de prendre des mesures pour les régler et de communiquer de l'information à leur sujet.

Impôt calculé sur le revenu (ICSR) – Selon l'ancien système de « l'impôt sur l'impôt », l'impôt provincial ou territorial sur le revenu des particuliers était calculé en tant que pourcentage du montant de l'impôt fédéral de base (sauf pour le Québec, qui gère son propre impôt sur le revenu). Maintenant, selon l'ICSR, les provinces peuvent déterminer leurs propres taux d'impôt, qui s'appliquent directement au revenu imposable des contribuables. De plus, elles peuvent ajouter des suppléments aux crédits d'impôt non remboursables existants, comme le montant personnel de base ou le montant pour époux ou conjoint de fait, et créer de nouveaux crédits d'impôt non remboursables.

Indicateur – Les indicateurs sont des descripteurs quantitatifs et qualitatifs plus détaillés des résultats. Ils indiquent ce que fait l'organisation. Il existe souvent de nombreux indicateurs pour chaque mesure du rendement. Les indicateurs se rapportent directement à la mesure du rendement, et indirectement à l'objectif et au résultat. Les indicateurs sont souvent exprimés comme étant le « nombre de… ».

Initiative en matière d'équité – Initiative de changement instaurée en 1999 et coordonnée par le secteur d'activité des Appels pour appuyer et renforcer l'équité de tous les programmes de l'ADRC.

Mesure du rendement – Une mesure du rendement indique dans quelle mesure l'organisation réussit à atteindre ses buts et ses objectifs. Les mesures les plus courantes comprennent : les mesures de l'efficacité, soit la capacité de l'organisation à obtenir des résultats (faire les bonnes choses); les mesures de l'efficience, soit le rapport recommandé entre les extrants et les intrants (bien faire les choses); le service à la clientèle, soit la mesure dans laquelle les besoins et les attentes des bénéficiaires du service sont comblés par le niveau et la qualité du service reçu; et la rapidité d'exécution, soit la mesure dans laquelle le travail est fait à temps.

Mise à l'essai auprès de groupes cibles – Analyse qualitative visant à évaluer les réactions, les attitudes ou les impressions du public face à un sujet précis. Ces analyses sont effectuées avec l'aide de groupes de consultation, dans le cadre d'entrevues avec animateur auxquelles participent habituellement de six à dix membres d'un groupe client approprié.

Mission – La mission d'une organisation justifie son existence sur les plans politique et socio-économique. L'énoncé de mission peut être très bref, et il doit correspondre à l'identité de l'organisation, à sa raison d'être, aux rapports qu'elle souhaite entretenir avec les principaux intervenants, à sa philosophie, à ses valeurs et à ses normes déontologiques.

Normes de service – Engagements publics quant au service auquel un client ou un intervenant peut normalement s'attendre, y compris des éléments comme la description des services à offrir, les principes et engagements en matière de service ainsi que les objectifs de prestation et les mécanismes de plainte et de recours.

But – Énoncé général des résultats devant être atteints au cours d'une période déterminée. Ce terme correspond à peu près à l'expression « résultats stratégiques ».

Observation en matière de remise – Paiement volontaire et à temps de toutes les taxes et de tous les impôts qui ont été déclarés.

Opération avec lien de dépendance – Opération à laquelle participent des personnes qui ont un lien de dépendance entre elles, par exemple, un transfert de biens entre des membres d'un groupe de sociétés liées.

Paiement conditionnel – Paiement versé de bonne foi à un bénéficiaire de prestations dont les déclarations de revenus requises n'ont pas été reçues ou traitées. Ce paiement remplace le premier versement mensuel du cycle annuel (celui de juillet). Selon que la déclaration est produite ou non, il sera considéré comme un versement en trop ou sera redressé en fonction des données à jour sur le revenu au cours du deuxième mois du cycle de versement.

Plan d'entreprise – Dans les limites des dépenses approuvées, le Plan d'entreprise expose : les grands défis, les orientations et les objectifs de l'organisation pour la période de planification (c'est-à-dire l'année du Budget principal des dépenses plus deux exercices au minimum); les stratégies prévues pour atteindre ces objectifs; et les mesures de rendement à utiliser pour évaluer les progrès et atteindre les objectifs de rendement.

Présentation de l'information sur le rendement – Processus de communication de l'information sur le rendement fondée sur les résultats. Elle est utile au cours du processus décisionnel, permet de respecter les obligations de rendre compte et sert de fondement à la participation des citoyens et au dialogue sur le rendement avec les membres du Parlement.

Prix de transfert – Prix auquel des services et des biens corporels ou incorporels sont échangés dans le cadre d'opérations transfrontalières.

Processus de règlement des différends – Les clients qui croient avoir été traités de façon inéquitable peuvent présenter un différend. Le secteur d'activité des Appels examine le différend, discute de la question avec le client et informe ce dernier de sa décision. Les clients non satisfaits des résultats de l'examen peuvent en appeler aux tribunaux ou, dans le cas des questions d'administration des politiques commerciales, au Tribunal canadien du commerce extérieur (TCCE).

Programme des divulgations volontaires – Ce programme donne aux clients l'occasion de corriger des erreurs et omissions passées et de déclarer à l'ADRC, sans pénalité, leurs obligations au titre de l'impôt, des taxes et des droits.

Protocole d'entente – Entente en bonne et due forme entre deux parties ou plus, qui fixe les conditions régissant la réalisation des engagements pris d'un commun accord.

Rendement – Mesure dans laquelle une organisation, un programme, etc. atteint ses résultats par rapport aux résultats prévus. Dans le cas d'une gestion fondée sur les résultats, on mesure, évalue, présente et utilise le rendement en tant que fondement du processus décisionnel de la gestion.

Renonciation – Décision de ne pas imposer une pénalité ou des intérêts, prise à la demande d'un client ou à l'initiative de l'ADRC.

Résultats attendus – Énoncés, en termes clairs et concrets, des résultats à atteindre au cours de la période de planification et d'établissement de rapports internes et au Parlement (de 1 à 3 ans), en fonction desquels on évalue les résultats réels.

Résultats escomptés – Résultats, effets ou conséquences découlant de l'exécution d'un programme ou d'une activité. Il s'agit de la mesure ultime, à long terme, de la réussite ou de l'efficacité stratégique.

Le présent Rapport annuel inclut des données sur le rendement concernant les résultats escomptés pour cinq secteurs d'activité :

Services fiscaux :

Les Canadiens paient leur juste part d'impôt et de taxes – Notre régime fiscal repose sur l'autocotisation et sur l'observation volontaire des lois et des règlements. Les Canadiens sont plus susceptibles de participer au régime fiscal et de payer leurs impôts et leurs taxes si nous leur fournissons les services dont ils ont besoin pour ce faire. Les gens trouvent qu'un régime fiscal accessible et des services équitables fournis en temps opportun les aident à s'acquitter de leurs obligations. Le traitement exact, rapide et efficace des déclarations encourage les gens à participer au régime fiscal et réduit le temps d'attente entre le moment où la déclaration est produite et le moment où, selon le cas, l'impôt dû est payé ou le remboursement d'impôt est émis. Nous travaillons très fort pour tenir à un minimum le nombre de dettes d'impôt impayées, ce qui fait que le régime fiscal reste juste et équitable.

L'assiette fiscale est protégée – L'assiette fiscale est l'une des plus grandes sources de revenus des gouvernements, qui s'en servent pour financer leurs objectifs sociaux et économiques. Un effectif informé, qualifié et de taille adéquate, qui comprend les divers comportements liés à l'observation des lois et des règlements et qui peut repérer les cas d'inobservation, est essentiel pour protéger l'assiette fiscale. Outre cela, un bon programme de vérification et d'examen, et une bonne méthode de gestion des risques pour orienter l'affectation des ressources peuvent faire en sorte qu'il y ait peu de fuites (inobservation) dans l'assiette fiscale.

Programmes de prestations et autres services :

Les Canadiens reçoivent leur juste part de prestations – Pour que les Canadiens reçoivent leur juste part de prestations, il est essentiel qu'ils aient accès aux outils et aux renseignements nécessaires et qu'ils soient inscrits dans les registres de bénéficiaires. Les Canadiens se prévaudront de ces programmes de prestations s'ils les connaissent et s'ils savent quoi faire pour obtenir des prestations. Par conséquent, il est très important que nos communications soient adaptées à notre clientèle très diversifiée.

Les provinces, les territoires et d'autres ministères peuvent compter sur l'ADRC comme fournisseur clé de services – Étant donné la grande latitude législative que nous confèrent notre statut d'agence et notre volonté d'améliorer la qualité de nos services, les Canadiens comptent sur nous pour fournir une plus vaste gamme de services à tous les paliers de gouvernement afin de réduire les coûts et de supprimer les dédoublements.

Services des douanes :

La santé et la sécurité des Canadiens ainsi que les intérêts des entreprises sont protégés, et la compétitivité du Canada est facilitée grâce à nos frontières – Une gestion responsable de la frontière, guidée par une saine gestion des risques et des partenariats, nous permet de trouver un juste équilibre pour la protection de la santé et de la sécurité des Canadiens et des intérêts des entreprises, en vue d'éliminer les risques et les menaces. Nous savons que les entreprises et les Canadiens observeront davantage les lois si nous leur en donnons la possibilité. Nous devons offrir transparence et cohérence aux négociants du Canada pour assurer des règles du jeu équitables et contribuer au bien-être général des Canadiens en appuyant la compétitivité du Canada à l'échelle internationale. Afin de protéger nos frontières et de faciliter les échanges commerciaux, nous avons besoin d'un effectif compétent, bien renseigné et suffisant pour offrir nos programmes.

Appels :

Les Canadiens obtiennent un examen impartial et rapide des décisions contestées par le biais de notre système de recours – Dans le cadre de ce résultat escompté, notre but consiste à fournir aux clients un processus équitable pour le règlement des différends. L'utilisation d'un processus impartial et rapide incitera nos clients à avoir confiance en l'intégrité des systèmes pour les services fiscaux et les douanes, ce qui les encouragera à se conformer volontairement à ces systèmes.

Afin de gagner et de conserver la confiance de nos clients, nous possédons un processus d'appel qui est équitable et qui est considéré comme tel. L'un des aspects fondamentaux de l'équité consiste à s'assurer que les clients connaissent leurs droits et la façon de s'en prévaloir. Le maintien d'un processus rapide, accessible et uniforme contribue à l'équité réelle et perçue du processus.

Gestion et orientation organisationnelles :

Le rendement de notre exploitation et de nos services à l'entreprise est optimisé grâce à des méthodes modernes et novatrices – Un programme efficace de régie interne et de gestion permet à l'ADRC de faire des gains substantiels dans la prestation d'un service axé sur la clientèle, conformément à notre programme unique. Pour obtenir ces gains, nous savons que nous devons communiquer notre programme stratégique, fournir à nos employés les outils nécessaires pour l'exécuter, et faire preuve de transparence en ce qui a trait aux résultats obtenus. À titre d'organisme public, nous devons garantir aux Canadiens que nos systèmes d'information et nos pratiques en matière de gestion financière sont sains et qu'ils respectent les droits des Canadiens. Ensemble, ces éléments offrent le fondement voulu pour optimiser le rendement potentiel de nos secteurs d'activité.

Résultats intermédiaires – Conséquences externes qui contribuent à respecter les résultats stratégiques. Considérés de façon collective ou individuelle, les résultats intermédiaires servent à évaluer nos réalisations en ce qui concerne les résultats stratégiques. L'ADRC a établi les sept résultats intermédiaires suivants :

- Les Canadiens paient leur juste part d'impôt et de taxes.
- L'assiette fiscale est protégée.
- Les Canadiens reçoivent leur juste part de prestations.
- La santé et la sécurité des Canadiens ainsi que les intérêts des entreprises sont protégés, et la compétitivité du Canada est facilitée grâce à nos frontières.
- Les Canadiens obtiennent un examen impartial et rapide des décisions contestées au moyen de notre système de recours.
- Les provinces, les territoires et d'autres ministères peuvent compter sur l'ADRC comme fournisseur clé de services
- Le rendement de notre exploitation et de nos services à l'entreprise est optimisé grâce à des méthodes de gestion modernes et novatrices.

Résultats stratégiques – Il s'agit des avantages à long terme que les Canadiens retirent du travail de l'ADRC. Ces résultats, qui découlent tout naturellement de la vision et des efforts de l'organisation, décrivent les activités fondamentales qui font partie de son mandat.

L'ADRC a deux résultats stratégiques :

- que les Canadiens observent les lois et règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières.
- que l'ADRC soit considérée comme une organisation offrant des services à la fine pointe de la technologie.

Risque – Incertitude qui entoure des événements ou des résultats futurs. C'est l'expression de la probabilité et de l'incidence éventuelle d'un événement susceptible d'influencer l'atteinte d'objectifs de l'organisation.

Supplément de revenu garanti – Programme administré par Développement des ressources humaines Canada et visant à fournir un supplément de revenu aux personnes âgées à faible revenu.

Supplément familial à l'assurance-emploi – Paiements supplémentaires versés aux familles par Développement des ressources humaines Canada en fonction des renseignements sur l'admissibilité et le droit à la PFCE que l'ADRC lui fournit chaque mois.

Technique des groupes de discussion – Recherche qualitative habituellement entreprise par des consultants qualifiés et visant à donner un aperçu des réactions, des attitudes et des impressions du public en ce qui touche un sujet précis. Contrairement à ce qui est le cas pour la recherche quantitative, on ne peut pas attribuer les résultats à l'ensemble de la population.

Valeurs – Principes fondateurs de la culture d'entreprise d'une organisation, qui reflètent son identité distincte. Ces valeurs peuvent inclure le genre de produits ou services à fournir, le genre d'organisation qu'on désire ou une philosophie de gestion. On peut citer comme exemples de valeurs le professionnalisme, le respect, la collaboration, l'intégrité, la créativité et la fiabilité.

Vision – Aperçu précisant quelle doit être l'image de l'organisation et comment celle-ci doit se comporter dans le cadre de sa mission. Un énoncé de vision met en relief l'objet de l'organisation, ses comportements, ses critères de rendement, ses règles en matière décisionnelle et ses normes. D'autres caractéristiques d'une vision comprennent : une orientation plutôt axée vers l'avenir; la poursuite de grands idéaux et l'ambition de relever des défis; et l'expression du caractère unique et des compétences particulières de l'organisation.

Au sujet de *Rendons compte*

Rendons compte, qui est le thème du premier rapport annuel de l'Agence des douanes et du revenu du Canada présenté au Parlement, prouve notre détermination à être clairs et transparents en présentant aux Canadiens les résultats que nous obtenons. Dans ***Rendons compte***, nous avons consigné les sommes d'argent que nous avons dépensées et les résultats que nous avons obtenus au cours de notre premier exercice complet de fonctionnement, dans la mesure où il se rapporte à la mission et aux objectifs stratégiques établis dans notre Plan d'entreprise pour 2000-2001 à 2002-2003. Le premier volume, *Rapport sur le rendement de l'ADRC*, donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes. Le document intitulé *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, décrit en détail notre rendement dans chacun des cinq grands secteurs d'activité de l'ADRC. Le dernier volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2000-2001.

Résultats escomptés de l'ADRC

Dans la perspective de notre mission et de notre orientation stratégique, nous avons défini deux résultats stratégiques pour notre entreprise – que les **Canadiens observent les lois et les règlements dans les domaines de la fiscalité, du commerce et des opérations frontalières** et que **l'ADRC soit une organisation à la fine pointe de la technologie**. Les résultats stratégiques sont appuyés par sept résultats intermédiaires qui se répercutent clairement sur les Canadiens. Chacun de nos cinq secteurs d'activité contribue à la réalisation d'un ou de plusieurs de ces résultats.

1. Les Canadiens paient volontairement leur juste part d'impôt et de taxes.
2. L'assiette fiscale est protégée.
3. Les Canadiens reçoivent la part de prestations à laquelle ils ont droit.
4. La santé, la sécurité et les intérêts commerciaux des Canadiens sont protégés, et la compétitivité du Canada est facilitée grâce à nos frontières.
5. Les Canadiens obtiennent un examen impartial et opportun des décisions contestées au moyen de notre système de recours.
6. Les provinces, les territoires et d'autres ministères considèrent l'ADRC comme un fournisseur clé de services.
7. Le rendement de notre exploitation et de nos services aux entreprises est optimisé grâce à des méthodes de gestion modernes et novatrices.

Parmi les sept résultats intermédiaires, les deux derniers figurent dans les changements prévus qui font l'objet d'un plan triennal que nous sommes en voie de mettre en œuvre. Par conséquent, nos rapports sur le rendement mettent en évidence ce que nous avons accompli au cours de la première année par rapport au plan d'innovation d'une durée de trois ans. Les cinq autres résultats se rapportent à nos opérations de base. Pour nos secteurs d'activité, notre principale préoccupation demeure de soutenir le rendement approprié bon an mal an par rapport aux attentes que nous avons établies. Pour évaluer notre rendement par rapport à ces résultats, nous avons établi 33 résultats attendus qui s'harmonisent avec les objectifs stratégiques fixés dans le Plan d'entreprise pour 2000-2001 à 2002-2003.

Évaluation de notre rendement

Dans ***Rendons compte***, l'ADRC a conçu son premier rapport de rendement en fonction des secteurs d'activité. Ce rapport représente l'évaluation de notre rendement. Il décrit les résultats attendus à l'appui de réalisations bien précises, les résultats que nous avons effectivement obtenus et les indicateurs dont nous nous sommes servis pour évaluer notre rendement. Nous attribuons une cote à chaque résultat attendu et nous déterminons si les résultats ont été atteints, en grande partie atteints, ou en grande partie non atteints. Nous présentons également une cote distincte de la qualité des renseignements sur lesquels nous avons basé l'évaluation.

Pour évaluer le rendement de l'ADRC en 2000-2001, nous avons employé toute une gamme d'indicateurs, y compris les résultats d'enquêtes, des échantillons statistiques et les données sur le volume des activités de l'entreprise. Dans certains cas, nous nous sommes fondés sur des estimations pour avoir une idée approximative, mais utile, d'une tendance liée au rendement. Dans d'autres cas, il n'y a pas encore d'indicateurs de rendement bien établis, ou encore les données justificatives ne sont pas suffisamment précises pour nous permettre de tirer des conclusions définitives.

Dans ***Rendons compte***, nous présentons notre rendement à deux niveaux. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, et le volume qui l'accompagne, *Annexe : Renseignements additionnels sur le rendement par secteur d'activité*, est un rapport plus complet sur les résultats obtenus par secteur d'activité.

États financiers de l' ADRC
Rapport annuel au Parlement 2000–2001

Pour vous servir encore mieux !
More Ways to Serve You!

Agence des douanes et du revenu du Canada
Canada Customs and Revenue Agency

Canada

Rendons compte, le premier Rapport annuel de l'Agence des douanes et du revenu du Canada (ADRC) présenté au Parlement, porte sur deux thèmes : les réalisations de l'ADRC à la suite de sa transformation en agence, ainsi que la capacité de son effectif à réaliser la promesse du statut d'agence. Dans ces deux thèmes, le même fil conducteur ressort : le travail d'équipe est la clé de nos réussites jusqu'à présent, et il est également essentiel pour atteindre les objectifs fixés dans le Plan d'entreprise.

Rendons compte se divise en trois volumes. Le *Rapport sur le rendement de l'ADRC* donne un aperçu, à l'échelle de l'Agence, des résultats liés à l'exécution de nos programmes. L'*Annexe : Renseignements additionnels sur le rendement par secteur d'activité* décrit en détail notre rendement dans chacun des cinq grands secteurs d'activité de l'ADRC. Le dernier volume, *États financiers de l'ADRC*, présente les données financières liées à notre exploitation et à nos responsabilités en 2000-2001.

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Introduction

Aperçu

Ces états financiers concernant les activités de l'Agence des douanes et du revenu du Canada (ADRC) sont les seconds du genre à être préparés par l'ADRC et les premiers à être inclus dans le premier *Rapport annuel* de l'Agence. Ces états présentent l'information financière conformément aux principes comptables du gouvernement du Canada. Les opinions du vérificateur général du Canada concernant ces états financiers sont comprises dans ce rapport. Au-delà des états financiers vérifiés, ce document comprend de l'information financière supplémentaire non vérifiée qui se rattache aux questions relatées dans les états financiers. Les rapports du vérificateur général sur les états financiers ne s'étendent pas à cette information supplémentaire.

L'ADRC maintient des systèmes et des pratiques de contrôle des finances et de la gestion qui procurent une assurance raisonnable du caractère juste et franc des renseignements présentés pour rendre compte du rendement de l'Agence par rapport aux objectifs visés. Afin de garantir un haut niveau d'assurance, la Vérification interne effectue des examens indépendants de divers aspects des renseignements donnés sur le rendement de l'Agence. De plus, les vérificateurs internes et externes ont accès aux comités de la vérification et de la régie d'entreprise du Conseil de direction, qui supervise les responsabilités de la direction en ce qui a trait au maintien d'un contrôle interne et de systèmes adéquats de rapports financiers et de rapports sur le rendement. Ces comités recommandent le *Rapport annuel* au Conseil de direction pour approbation subséquente par le ministre.

Changements importants

Au cours de l'exercice visé par le rapport (2000-2001), l'ADRC a relevé le défi d'une charge de travail croissante et de plus en plus complexe par les moyens suivants : une application sélective de la technologie, la restructuration des processus opérationnels, l'introduction de modes de prestation de services innovateurs et, comme toujours, le remodelage et le remaniement judicieux des ressources. Avec le soutien financier du gouvernement, l'ADRC a adopté une stratégie de gestion des ressources, ce qui lui a permis de maîtriser des tensions croissantes et d'augmenter sa capacité à travailler à des investissements à long terme, élément clé de son succès continu.

États financiers

vérifiés

Énoncé de responsabilité de la direction

Nous avons préparé les états des résultats ci-joints de l'Agence des douanes et du revenu du Canada conformément aux principes comptables compatibles avec ceux qui régissent la préparation des états financiers du gouvernement du Canada et aux exigences du receveur général du Canada en ce qui a trait aux rapports des établissements publics. Les principales conventions comptables sont énoncées à la note 2 de chaque état financier.

La responsabilité de l'intégrité et de l'objectivité des données présentées dans les états financiers incombe à la direction de l'Agence. Dans un souci d'objectivité et d'impartialité, les états financiers sont approuvés par le Comité de vérification de l'Agence au nom du Conseil de direction. Le Comité de vérification tient des réunions régulières avec la direction, les vérificateurs internes et le vérificateur général du Canada. Les vérificateurs ont libre accès au Comité de vérification.

Certains renseignements présentés dans les états des résultats, comme les comptes de régularisation et les services fournis sans frais par d'autres ministères, sont fondés sur les meilleures estimations et le jugement de la direction, compte tenu de l'importance relative des postes en question. Par rapport à ses obligations au chapitre de la comptabilité et de la présentation de rapports, la direction tient des comptes pour l'enregistrement des opérations financières de l'Agence. Les renseignements financiers contenus dans les *Comptes publics du Canada* concordent avec les états des résultats ci-joints.

L'Agence exploite des systèmes de gestion financière et de contrôle interne en tenant dûment compte des coûts, des avantages et des risques. Ces systèmes sont conçus pour donner une assurance raisonnable que les opérations sont autorisées comme il se doit par le Parlement, qu'elles sont exécutées en conformité avec les règlements, et qu'elles sont enregistrées de manière à rendre compte de l'utilisation des fonds publics et à assurer la protection des actifs du gouvernement. Les systèmes de gestion financière et de contrôle interne sont supportés par des programmes de vérification interne. L'Agence tente également de veiller à l'objectivité et à l'intégrité des données de ses états financiers par la sélection, la formation et le perfectionnement d'employés qualifiés, par des dispositions assurant une répartition appropriée des responsabilités, et par des programmes de communication qui font connaître les règlements, les politiques, les normes et les responsabilités de gestion au sein de l'organisation.

Le vérificateur général du Canada effectue des vérifications indépendantes et exprime des opinions sur les états financiers ci-joints.

Approuvé par :

Le commissaire,

Rob Wright

L'administrateur supérieur des affaires financières et sous-commissaire, Finances et administration,

D. G. J. Tucker

Ottawa, Ontario
le 23 juillet 2001

État des résultats – Activités de l'Agence

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

RAPPORT DU VÉRIFICATEUR

Au Conseil de direction de l'Agence des douanes et du revenu du Canada
et au ministre du Revenu national

J'ai vérifié l'état des résultats (activités de l'Agence) de l'Agence des douanes et du revenu du Canada de l'exercice terminé le 31 mars 2001. La responsabilité de cet état financier incombe à la direction de l'Agence. Ma responsabilité consiste à exprimer une opinion sur cet état financier en me fondant sur ma vérification.

Ma vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que l'état financier est exempt d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans l'état financier. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble de l'état financier.

À mon avis, cet état financier donne, à tous les égards importants, une image fidèle des résultats d'exploitation des activités propres à l'Agence pour l'exercice terminé le 31 mars 2001 selon les conventions comptables énoncées à la note 2 à l'état financier.

La vérificatrice générale du Canada

Sheila Fraser

Sheila Fraser, FCA

Ottawa, Canada
le 23 juillet 2001

État des résultats – Activités de l'Agence

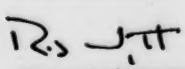
pour l'exercice terminé le 31 mars
(en milliers de dollars)

	2001	2000 (Redressé–note 3)
DÉPENSES DE FONCTIONNEMENT ET D'ADMINISTRATION		
Services		
Personnel		
Salaire	1 919 013	1 839 989
Autres bénéfices et primes	672 499	617 191
	2 591 512	2 457 180
Locaux	214 326	196 317
Transports et communications	174 010	160 377
Services professionnels et spéciaux	163 500	148 354
Paiements de transfert à la province de Québec (administration commune de la TPS)	118 953	94 901
Achat de services de réparation et d'entretien	81 890	58 647
Autres services	44 507	57 690
Locations	11 414	11 656
Information	4 948	2 478
Services publics	598	587
	3 405 658	3 188 187
Biens		
Matériel	94 501	97 748
Fournitures et approvisionnements	63 578	61 736
Terrains, bâtiments et ouvrages	2 888	15 323
	160 967	174 807
Autres dépenses		
Subventions et autres	2 365	3 103
Total des dépenses de fonctionnement et d'administration	3 568 990	3 366 097
RECETTES NON FISCALES (note 5)	213 249	201 035
RÉSULTATS D'EXPLOITATION NETS	**3 355 741**	**3 165 062**

Passif éventuel (note 11)
Les notes complémentaires ci-jointes font partie intégrante de l'état.

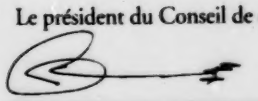
Approuvé par :

Le commissaire,



Rob Wright

Le président du Conseil de direction,



Michael L. Turcotte

Notes complémentaires à l'état des résultats – Activités de l'Agence

1. Autorisation et objectif

L'Agence des douanes et du revenu du Canada (appelée ici « l'Agence ») a été créée le 1er novembre 1999 en vertu de la *Loi sur l'Agence des douanes et du revenu du Canada* pour soutenir l'évolution de l'administration fiscale et des services douaniers au Canada.

L'Agence est un établissement public figurant à l'annexe II de la *Loi sur la gestion des finances publiques* et elle rend compte au Parlement par l'entremise du ministre du Revenu national. Les dépenses de l'Agence sont financées à même les crédits parlementaires du gouvernement du Canada.

La mission de l'Agence est de fournir appui, conseils et services, notamment :

a) fournir l'appui nécessaire à l'application et au contrôle d'application de la législation fiscale et douanière;
b) mettre en oeuvre toute entente conclue entre elle ou le gouvernement fédéral et le gouvernement d'une province ou un organisme public remplissant des fonctions gouvernementales au Canada et portant sur l'exercice d'une activité, l'administration d'une taxe ou d'un impôt ou l'application d'un programme;
c) mettre en oeuvre toute entente ou tout accord conclu entre elle et un ministère ou organisme fédéral portant sur l'exercice d'une activité ou l'application d'un programme;
d) mettre en oeuvre toute entente conclue entre le gouvernement fédéral et des gouvernements autochtones portant sur l'administration d'une taxe ou d'un impôt.

Dans l'exécution de sa mission, l'Agence :

- perçoit des recettes et administre des lois fiscales pour le compte du gouvernement fédéral, de certaines provinces et territoires et d'autres instances, y compris les Premières nations;
- offre des services douaniers et applique les lois régissant le commerce et les déplacements internationaux;
- exécute certains programmes de prestations sociales et de soutien financier prévus par le régime fiscal au bénéfice de la population canadienne.

Aux fins des rapports financiers, les activités de l'Agence ont été séparées en deux états des résultats : les activités de l'Agence et les activités administrées. L'état des résultats – Activités de l'Agence comprend les produits et les charges de fonctionnement contrôlées par l'Agence et qui servent à la gestion de l'organisation. L'état des résultats – Activités administrées a été séparé en deux parties : recettes administrées et dépenses administrées. Il comprend les produits et les charges contrôlés par des tiers, tels le gouvernement fédéral, une province, un territoire ou tout autre groupe ou organisation mais, qui sont administrés par l'Agence en leur nom. Le but de la séparation des activités de l'Agence et des activités administrées est de faciliter, entre autres choses, l'évaluation du rendement de l'Agence dans l'exécution de sa mission.

L'Agence administre, pour le compte d'autres entités, les impôts et les taxes de vente, les cotisations au Régime de pensions du Canada (RPC), les cotisations d'assurance-emploi (AE) et les montants perçus pour d'autres groupes ou organisations. L'Agence est chargée de l'application et de l'exécution des lois suivantes et d'autres lois en vertu desquelles le ministre du Revenu national joue un rôle autorisé : la *Loi sur l'Agence des douanes et du revenu du Canada*, la *Loi sur les allocations spéciales pour enfants*, la *Loi sur les douanes*, le *Tarif des douanes*, la *Loi sur le ministère du Revenu national*, la *Loi sur l'accise*, la *Loi sur la taxe d'accise* (y compris la taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH)), la *Loi de l'impôt sur le revenu* et autres.

Le ministre du Revenu national est responsable de l'Agence et demeure comptable au Parlement de l'administration et de l'application par l'Agence des diverses lois fiscales et douanières.

2. Principales conventions comptables

Aux termes de l'alinéa 88(2)*a*) de la *Loi sur l'Agence des douanes et du revenu du Canada*, l'état des résultats – Activités de l'Agence a été préparé en conformité avec des principes comptables compatibles avec ceux qui sont utilisés dans l'établissement des états financiers du gouvernement du Canada. Il a aussi été préparé selon les exigences en matière de rapports énoncées par le receveur général du Canada pour les établissements publics. Les principales conventions comptables sont les suivantes :

a) Constatation des dépenses

Toutes les dépenses sont enregistrées selon la méthode de la comptabilité d'exercice.

b) Constatation des recettes non fiscales

Toutes les recettes non fiscales sont enregistrées selon la méthode de comptabilité d'exercice. Les recettes non fiscales présentées à l'état ne comprennent pas les revenus administrés qui sont perçus aux termes de la *Loi de l'impôt sur le revenu*, de la *Loi sur l'accise*, de la *Loi sur les douanes*, de la *Loi sur la taxe d'accise* et d'autres lois similaires.

c) Acquisition d'immobilisations

Les achats d'immobilisations sont imputés aux dépenses de fonctionnement et d'administration de l'exercice au cours duquel ils ont été effectués.

d) Remboursements de dépenses des exercices antérieurs

Les remboursements de dépenses des exercices antérieurs sont comptabilisés comme des recettes non fiscales et ne sont pas défalqués des dépenses.

e) Services fournis sans frais par d'autres ministères

Les dépenses comprennent les valeurs estimatives des services reçus gratuitement d'autres ministères. Ces services sont les suivants :

- locaux fournis par Travaux publics et Services gouvernementaux Canada;
- locaux fournis par Transports Canada;
- cotisations de l'employeur au régime d'assurance-maladie versées par le Conseil du Trésor;
- indemnités pour accidents du travail versées par Développement des ressources humaines Canada;
- services de vérification fournis par le Bureau du vérificateur général du Canada;
- services juridiques fournis par Justice Canada.

f) Cotisations au Régime de pensions de retraite de la fonction publique

Les employés de l'Agence participent au Régime de pensions de retraite de la fonction publique administré par le gouvernement du Canada. Les employés et l'Agence contribuent au coût du régime. Les cotisations de l'Agence sont imputées comme charges de l'exercice au cours duquel elles sont engagées et elles représentent l'obligation totale de l'Agence découlant du régime de retraite. En vertu des dispositions en vigueur, l'Agence n'est pas tenue de verser des cotisations au titre de l'insuffisance actuarielle du Compte de pension de retraite de la fonction publique et n'a pas droit aux surplus.

g) Indemnités de cessation d'emploi, de congés annuels et compensatoires accumulés

Les indemnités de cessation d'emploi, de congés annuels et compensatoires sont passées en charges au fur et à mesure que les employés en acquièrent le droit en vertu de leurs conditions d'emploi respectives. Le passif au titre des indemnités de cessation d'emploi est estimé en utilisant les caractéristiques et hypothèses démographiques de la population du gouvernement du Canada. En ce qui concerne les indemnités de congés annuels et compensatoires, le passif est calculé aux niveaux de rémunération en vigueur à la fin de l'exercice, pour tous les crédits de congés annuels et compensatoires non utilisés accumulés par les employés. Le passif au titre des indemnités de cessation d'emploi et de congés annuels payables à la cessation d'emploi est une obligation de l'Agence qui est normalement financée par le Conseil du Trésor.

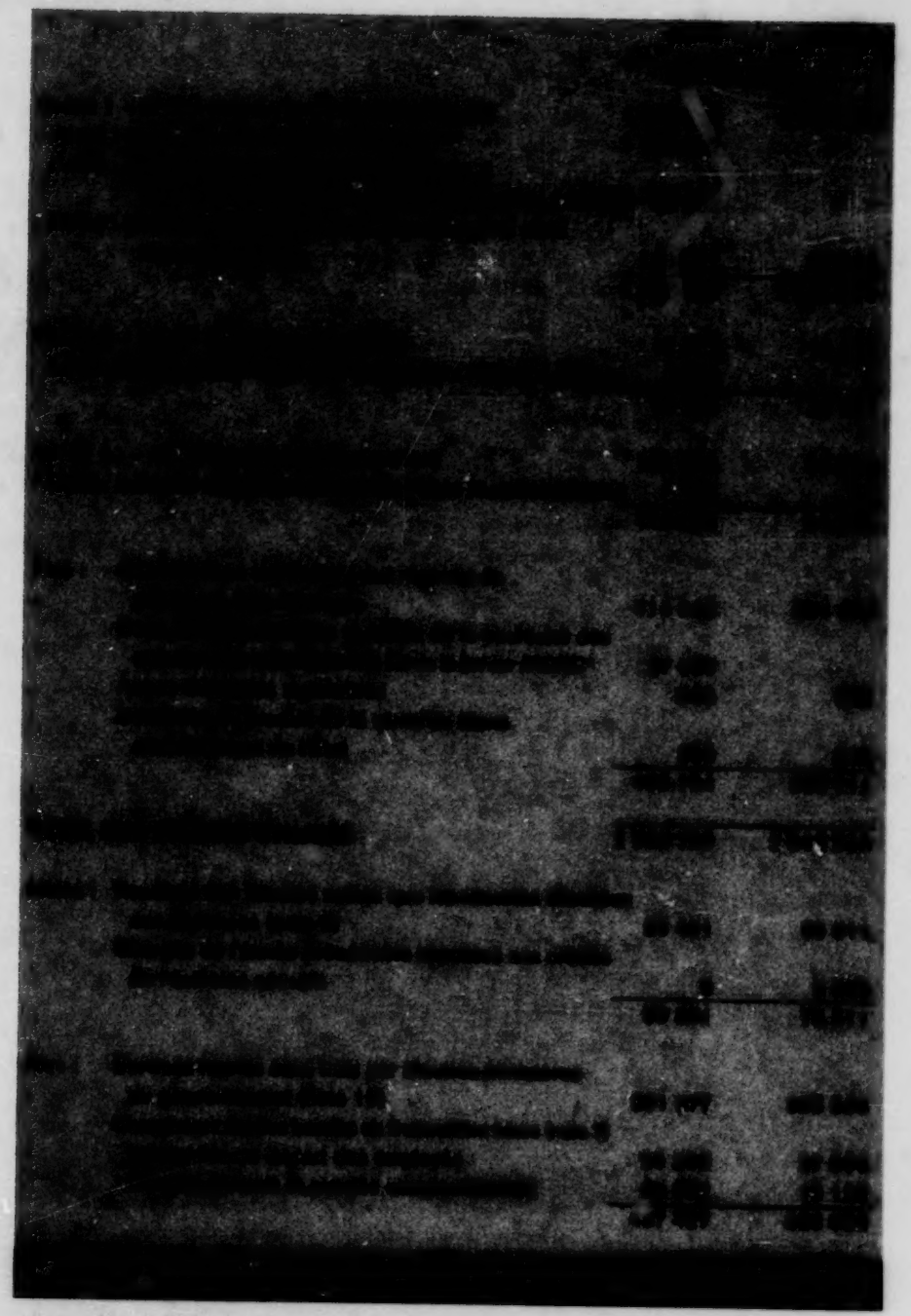
À partir de l'exercice financier 2001-2002, le gouvernement a modifié ses politiques comptables afin d'adopter une méthode de la comptabilité d'exercice intégrale. Simultanément, l'Agence met en place ces nouvelles politiques et préparera de nouveaux états financiers relatifs aux activités de l'Agence, par exemple un état de la situation financière, un état des résultats, un état de l'avoir propre du Canada et un état de l'évolution de la situation financière à partir de l'année financière se terminant le 31 mars 2002.

3. Modification de conventions comptables

Selon les conventions comptables de l'Agence, les indemnités de départ et de congés annuels et compensatoires accumulés sont enregistrées au fur et à mesure que les bénéfices sont gagnés par les employés. Auparavant, les montants étaient enregistrés selon la méthode de caisse. Ce changement est reflété sur une base rétroactive. L'effet net est d'augmenter, au 31 mars 2000, les dépenses d'autres bénéfices et primes, le total des dépenses de fonctionnement et d'administration et les résultats d'exploitation nets de 37 994 000 $. Ces dépenses n'ont aucune incidence sur les montants disponibles dans les années de rapport. Elles ont, cependant, une incidence sur les besoins en financement futurs, comme il est indiqué à la note 4.

Les passifs correspondants sont inclus dans la note 7.

4. Crédits parlementaires



[1] En accord avec la division des activités dans les états financiers comme décrite à la note 1, l'allocation pour frais de chauffage allouée à titre gracieux, qui a été autorisée en vertu du crédit 1 – ADRC (dépenses de fonctionnement), est rapportée sous la rubrique dépenses administrées dans l'état des résultats – activités administrées. Le montant indiqué comme étant disponible pour emploi dans les exercices ultérieurs ne doit pas dépasser le montant de ces paiements.

[2] L'autorité de dépenses de ces recettes en vertu de l'article 60 de la *Loi sur l'Agence des douanes et du revenu du Canada* a commencé à partir de l'exercice 2000-2001.

4. Crédits parlementaires

		2001	2000 (Redressé–note 3)
		(en milliers de dollars)	
Crédit 1 – ADRC (dépenses de fonctionnement)		4 053 757	2 409 874
moins : allocation des frais de chauffage[1]		1 459 267	–
moins : montants disponibles pour emploi dans les exercices ultérieurs pour allocation des frais de chauffage[1]		62 552	–
moins : montants disponibles pour autres emplois dans l'exercice ultérieur		115 230	69 264
		2 416 708	2 340 610
Crédit 5 – ADRC (dépenses en capital)		13 733	15 727
moins : montants disponibles pour emploi dans l'exercice ultérieur		3 733	6
		10 000	15 721
Crédit 10 – ADRC (paiements de transfert)		121 655	95 000
moins : montants disponibles pour emploi dans l'exercice ultérieur		2 702	99
		118 953	94 901
Plus :	Contributions législatives aux régimes de prestation des employés	414 548	394 479
	Dépenses des recettes résultant de la poursuite des opérations en vertu de l'article 60 de la *Loi sur l'ADRC*[2]	37 035	–
	Autres dépenses législatives	883	922
	Utilisation du produit de la vente de biens excédentaires de l'État	638	310
		453 104	395 711
TOTAL DES CRÉDITS UTILISÉS		2 998 765	2 846 943
Moins :	Recettes non fiscales autres que les recettes affectées aux dépenses (note 5)	80 451	65 611
	Charges de l'année précédente imputées aux crédits de l'exercice courant	0	9 900
		80 451	75 511
Plus :	Services fournis sans frais par d'autres ministères du gouvernement (note 10)	391 377	355 636
	Changement net des besoins en financement futurs (note 7)		
	Indemnités de départ des employés	25 398	27 866
	Congés annuels et congés compensatoires	20 652	10 128
		437 427	393 630

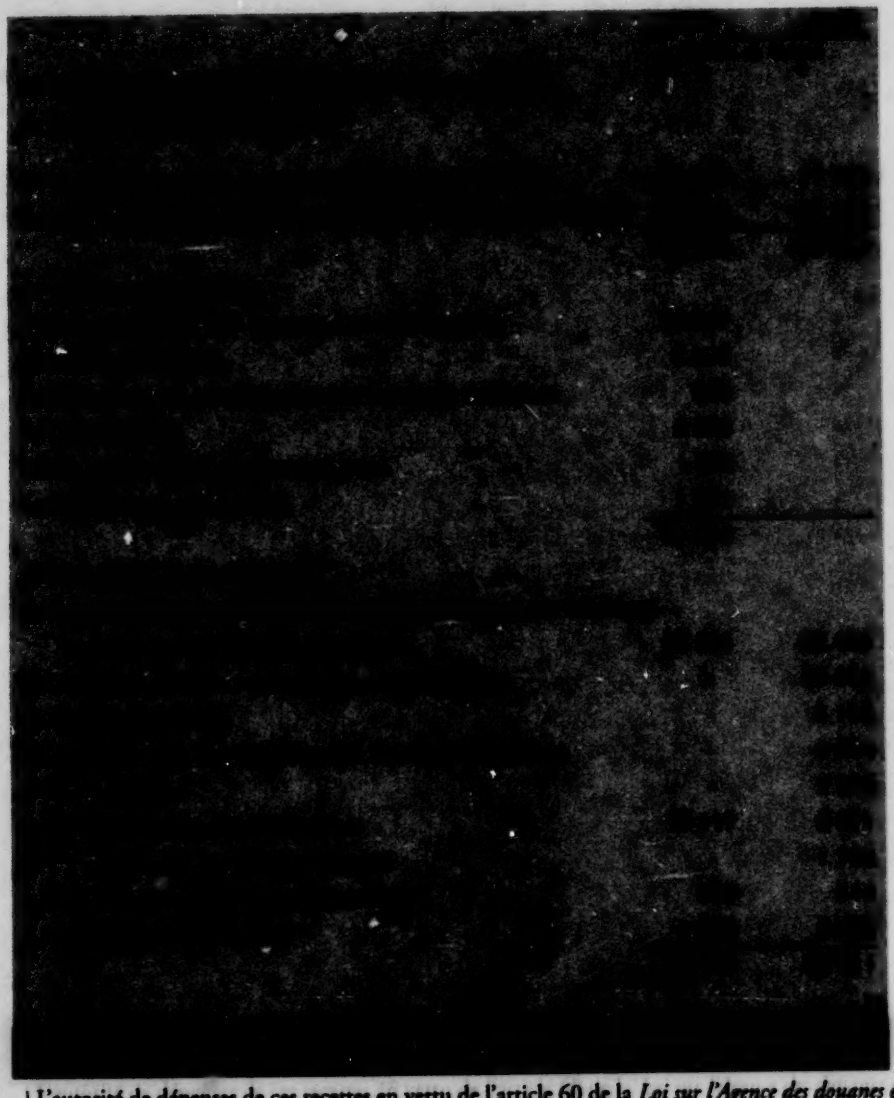
[redacted]

[1] En accord avec la division des activités dans les états financiers comme décrite à la note 1, l'allocation pour frais de chauffage allouée à titre gracieux, qui a été autorisée en vertu du crédit 1 – ADRC (dépenses de fonctionnement), est rapportée sous la rubrique dépenses administrées dans l'état des résultats – activités administrées. Le montant indiqué comme étant disponible pour emploi dans les exercices ultérieurs ne doit pas dépasser le montant de ces paiements.

[2] L'autorité de dépenses de ces recettes en vertu de l'article 60 de la *Loi sur l'Agence des douanes et du revenu du Canada* a commencé à partir de l'exercice 2000-2001.

5. Recettes non fiscales

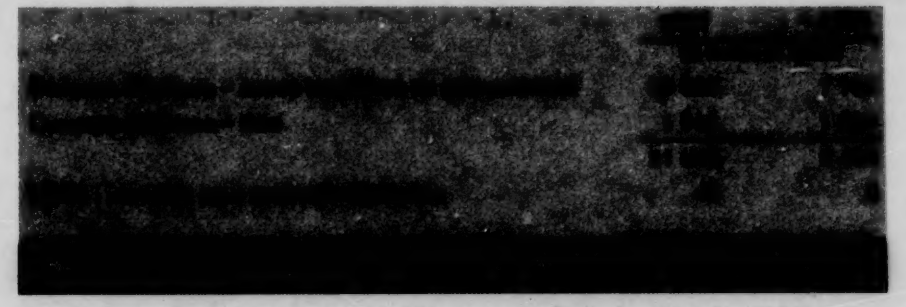
Le tableau suivant contient les chiffres sur les recettes non fiscales figurant à l'état des résultats.



[1] L'autorité de dépenses de ces recettes en vertu de l'article 60 de la *Loi sur l'Agence des douanes et du revenu du Canada* a commencé à partir de l'exercice 2000-2001.

6. Comptes débiteurs

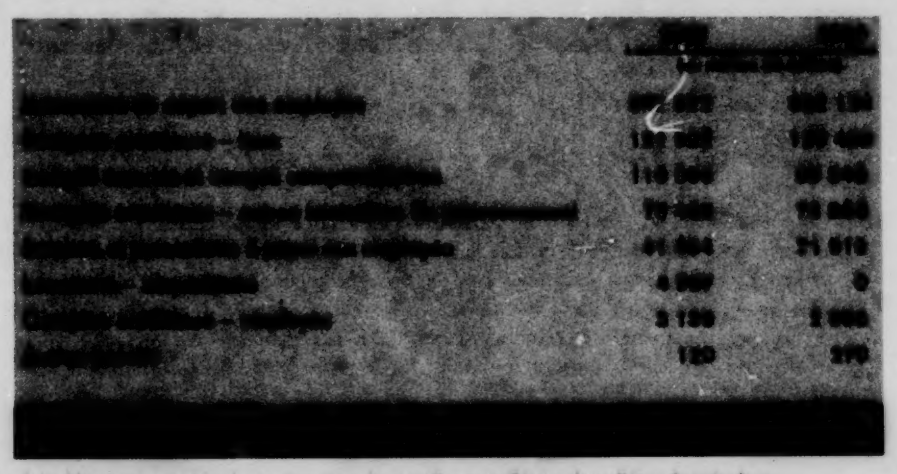
À la fin de l'exercice, les comptes débiteurs de tiers sont :



Les recettes correspondant aux comptes débiteurs sont reflétées dans l'état des résultats.

7. Passifs

À la fin de l'exercice, les passifs de l'Agence sont :



Les dépenses associées à ces comptes de passif sont reflétées dans l'état des résultats.

5. Recettes non fiscales

Le tableau suivant contient les chiffres sur les recettes non fiscales figurant à l'état des résultats.

	2001	2000
	(en milliers de dollars)	
Recettes non fiscales affectées au Crédit 1 – ADRC (dépenses de fonctionnement)		
Frais de perception des cotisations d'assurance-emploi	83 086	77 748
Frais de perception des cotisations au Régime de pensions du Canada	49 712	57 676
	132 798	135 424
Recettes réutilisables[1]		
Frais d'administration – provinces et municipalités	24 247	-
Boutiques hors taxes	5 568	-
Remboursements de dépenses des exercices antérieurs	935	-
Frais de services	3 385	-
Droits relatifs aux décisions anticipées	1 479	-
Autres recettes réutilisables	1 661	-
	37 275	-
Autres recettes non fiscales		
Recouvrement des coûts des régimes de prestation aux employés imputés aux activités de perception	26 301	22 406
Frais d'administration – provinces et municipalitiés	-	20 652
Boutiques hors taxes	-	5 168
Remboursements de dépenses des exercices antérieurs	-	4 894
Frais de services	-	2 975
Redressement des charges à payer	10 117	2 271
Droits relatifs aux décisions anticipées	-	1 166
Location et utilisation de biens publics	669	644
Autres recettes non fiscales	6 089	5 435
	43 176	65 611

[1] L'autorité de dépenses de ces recettes en vertu de l'article 60 de la *Loi sur l'Agence des douanes et du revenu du Canada* a commencé à partir de l'exercice 2000-2001.

6. Comptes débiteurs

À la fin de l'exercice, les comptes débiteurs de tiers sont :

	2001	2000
	(en milliers de dollars)	
Comptes débiteurs – autres ministères du gouvernement	20 026	7 101
Comptes débiteurs – tiers	1 016	1 349
	21 042	8 450
Moins : provision pour créances douteuses	45	0
[illegible]	[illegible]	[illegible]

Les recettes correspondant aux comptes débiteurs sont reflétées dans l'état des résultats.

7. Passifs

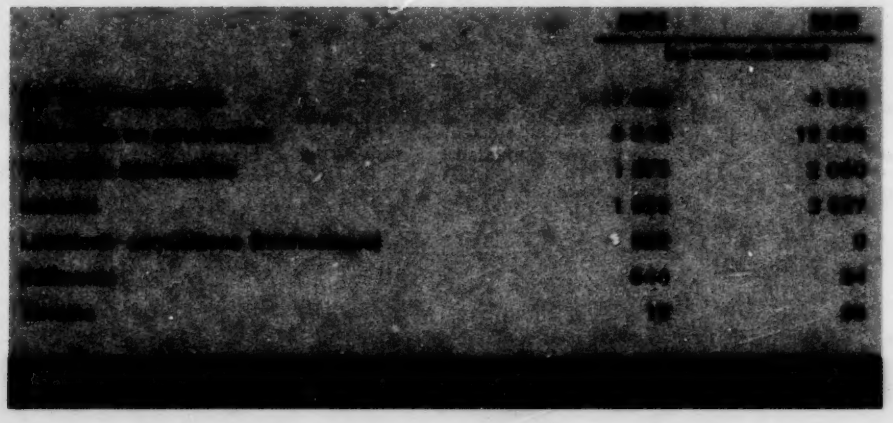
À la fin de l'exercice, les passifs de l'Agence sont :

	2001	2000
	(en milliers de dollars)	
Indemnités de départ des employés	347 522	322 124
Comptes créditeurs – tiers	121 922	120 489
Congés annuels et congés compensatoires	116 000	95 348
Comptes créditeurs – autres ministères du gouvernement	70 483	75 586
Salaires et prestations à payer aux employés	41 404	71 916
Locations – acquisitions	4 997	0
Comptes créditeurs – employés	3 139	2 693
Autres passifs	120	270
[illegible]	[illegible]	[illegible]

Les dépenses associées à ces comptes de passif sont reflétées dans l'état des résultats.

8. Achats d'immobilisations

Les principes comptables du gouvernement du Canada, pour les exercices financiers inclus dans ces états financiers, ne requièrent pas la capitalisation des immobilisations. Les dépenses de capital ont été imputées aux dépenses de fonctionnement et d'administration au moment de l'achat ou de la construction. Ce tableau est donné à titre d'information. Il présente les achats effectués au cours de l'exercice qui auraient pu être capitalisés en vertu des principes comptables de la comptabilité d'exercice applicables aux immobilisations corporelles. Le tableau contient uniquement les immobilisations dont le coût original individuel est de 10 000 dollars ou plus.



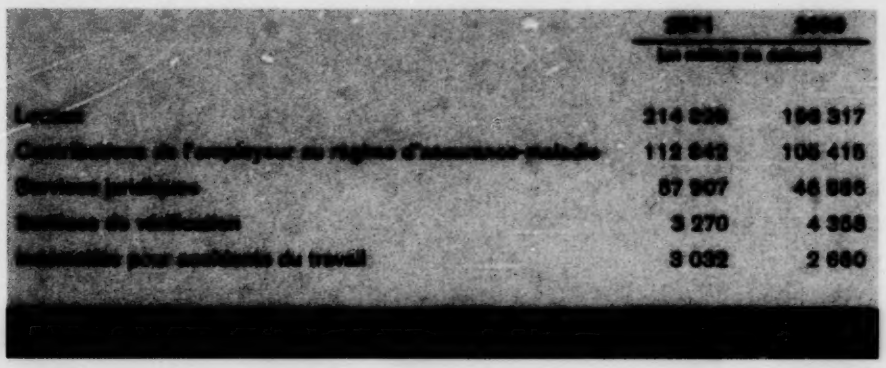
9. Conseil de direction

Conformément à la *Loi sur l'Agence des douanes et du revenu du Canada*, un Conseil de direction dûment constitué est chargé de la supervision de la structure organisationnelle et de l'administration de l'Agence et de la gestion de ses ressources, de ses services, de ses biens, de son personnel et de ses marchés. Les dépenses reliées aux activités du Conseil de direction s'élèvent cette année à 1 045 mille dollars (2000 – 846 mille dollars) et sont présentées à l'état des résultats. Ce montant comprend les paiements au conseil de direction, les dépenses liées au personnel du secrétariat, les dépenses de voyages et les autres dépenses.

10. Opérations entre apparentés

En vertu du principe de propriété commune, l'Agence est liée à tous les ministères, organismes et sociétés d'État du gouvernement du Canada. L'Agence conclut des opérations avec ces entités dans le cours normal de ses affaires et aux conditions commerciales normales s'appliquant aux particuliers et aux entreprises.

Au cours de l'exercice, l'Agence a reçu gratuitement, d'autres ministères et agences, des locaux et des services professionnels. Elle a également reçu d'autres ministères, gratuitement, des cotisations d'employeur au régime d'assurance-maladie et des indemnités pour accidents du travail. Les services importants qui ont été fournis gratuitement à l'Agence figurent comme suit dans l'état des résultats :



Locaux	214 828	198 317
Cotisations de l'employeur au régime d'assurance-maladie	112 842	105 416
Services juridiques	57 907	46 888
Services de vérification	3 270	4 368
Indemnités pour accidents du travail	3 032	2 880

Les soldes de certains comptes créditeurs et débiteurs à la fin de l'exercice se rapportaient à des opérations conclues avec ces apparentés :

11. Passif éventuel

Dans le cadre de ses activités, l'Agence des douanes et du revenu du Canada est la partie défenderesse dans certaines causes en litige. On estime qu'au 31 mars 2001, le montant des réclamations et causes en instance et imminentes s'élève à 4 millions de dollars (12 millions au 31 mars 2000). Un passif éventuel signifie un passif possible qui peut se transformer en un passif réel advenant un ou plusieurs événements futurs. Un passif éventuel est comptabilisé en tant que passif réel lorsqu'il devient probable qu'un paiement sera effectué et que le montant de ce paiement peut faire l'objet d'une estimation raisonnable et fiable.

8. Achats d'immobilisations

Les principes comptables du gouvernement du Canada, pour les exercices financiers inclus dans ces états financiers, ne requièrent pas la capitalisation des immobilisations. Les dépenses de capital ont été imputées aux dépenses de fonctionnement et d'administration au moment de l'achat ou de la construction. Ce tableau est donné à titre d'information. Il présente les achats effectués au cours de l'exercice qui auraient pu être capitalisés en vertu des principes comptables de la comptabilité d'exercice applicables aux immobilisations corporelles. Le tableau contient uniquement les immobilisations dont le coût original individuel est de 10 000 dollars ou plus.

	2001	2000
	(en milliers de dollars)	
Matériel informatique	17 929	4 622
Bâtiments en construction	6 542	12 438
Véhicules automobiles	1 675	2 060
Matériel	1 629	2 927
Locations–acquisitions (Informatique)	922	0
Bâtiments	544	34
Terrains	15	35

9. Conseil de direction

Conformément à la *Loi sur l'Agence des douanes et du revenu du Canada*, un Conseil de direction dûment constitué est chargé de la supervision de la structure organisationnelle et de l'administration de l'Agence et de la gestion de ses ressources, de ses services, de ses biens, de son personnel et de ses marchés. Les dépenses reliées aux activités du Conseil de direction s'élèvent cette année à 1 045 mille dollars (2000 – 846 mille dollars) et sont présentées à l'état des résultats. Ce montant comprend les paiements au conseil de direction, les dépenses liées au personnel du secrétariat, les dépenses de voyages et les autres dépenses.

10. Opérations entre apparentés

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Au cours de l'exercice, l'Agence a reçu gratuitement, d'autres ministères et agences, des locaux et des services professionnels. Elle a également reçu d'autres ministères, gratuitement, des cotisations d'employeur au régime d'assurance-maladie et des indemnités pour accidents du travail. Les services importants qui ont été fournis gratuitement à l'Agence figurent comme suit dans l'état des résultats :

	2001	2000
	(en milliers de dollars)	
Locaux	214 326	196 317
Contributions de l'employeur au régime d'assurance-maladie	112 842	105 415
Services juridiques	57 907	46 886
Services de vérification	3 270	4 358
Indemnités pour accidents du travail	3 032	2 660
[illegible]	[illegible]	[illegible]

Les soldes de certains comptes créditeurs et débiteurs à la fin de l'exercice se rapportaient à des opérations conclues avec ces apparentés :

Comptes débiteurs – autres ministères du gouvernement	20 026	7 101
Comptes créditeurs – autres ministères du gouvernement	70 483	75 586

11. Passif éventuel

Dans le cadre de ses activités, l'Agence des douanes et du revenu du Canada est la partie défenderesse dans certaines causes en litige. On estime qu'au 31 mars 2001, le montant des réclamations et causes en instance et imminentes s'élève à 4 millions de dollars (12 millions au 31 mars 2000). Un passif éventuel signifie un passif possible qui peut se transformer en un passif réel advenant un ou plusieurs événements futurs. Un passif éventuel est comptabilisé en tant que passif réel lorsqu'il devient probable qu'un paiement sera effectué et que le montant de ce paiement peut faire l'objet d'une estimation raisonnable et fiable.

État des résultats – Activités administrées

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

RAPPORT DU VÉRIFICATEUR

Au Conseil de direction de l'Agence des douanes et du revenu du Canada
et au ministre du Revenu national

J'ai vérifié l'état des résultats (activités administrées) de l'Agence des douanes et du revenu du Canada de l'exercice terminé le 31 mars 2001. La responsabilité de cet état financier incombe à la direction de l'Agence. Ma responsabilité consiste à exprimer une opinion sur cet état financier en me fondant sur ma vérification.

Ma vérification a été effectuée conformément aux normes de vérification généralement reconnues du Canada. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir l'assurance raisonnable que l'état financier est exempt d'inexactitudes importantes. La vérification comprend le contrôle par sondages des éléments probants à l'appui des montants et des autres éléments d'information fournis dans l'état financier. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble de l'état financier.

À mon avis, cet état financier donne, à tous les égards importants, une image fidèle des résultats d'exploitation des activités administrées de l'Agence pour l'exercice terminé le 31 mars 2001 selon les conventions comptables énoncées à la note 2 à l'état financier.

La vérificatrice générale du Canada

Sheila Fraser

Sheila Fraser, FCA

Ottawa, Canada
le 23 juillet 2001

État des résultats – Activités administrées

pour l'exercice terminé le 31 mars
(en milliers de dollars)

	2001	2000
Recettes administrées		
Recettes fiscales (note 3)		
Impôt sur le revenu		
Particuliers	163 763 361	154 151 820
Transferts à des tiers (note 4)	(75 235 713)	(69 327 944)
Total de l'impôt des particuliers	88 527 648	84 823 876
Sociétés	30 947 905	25 321 506
Transferts à des tiers (note 4)	(2 736 354)	(2 131 298)
Total de l'impôt des sociétés	28 211 551	23 190 208
Non-résidents et autres	4 312 234	3 499 284
Total de l'impôt des non-résidents et autres	4 312 234	3 499 284
Total de l'impôt sur le revenu	121 051 433	111 513 368
TPS et TVH, Accise et Douanes		
Taxe sur les produits et services (TPS)/ taxe de vente harmonisée (TVH) (note 5)	29 641 521	27 376 527
Transferts à des tiers (note 4)	(1 818 627)	(1 799 367)
Total TPS/TVH	27 822 894	25 577 160
Taxes d'accise sur l'énergie	4 805 284	4 757 133
Autres droits et taxes d'accise	3 514 040	3 214 211
Transferts à des tiers (note 4)	0	(2 859)
Total des droits et taxes d'accise	8 319 324	7 968 485
Droits de douanes à l'importation	2 807 317	2 105 117
Total des droits de douanes à l'importation	2 807 317	2 105 117
Total TPS et TVH, Accise et Douanes	38 949 535	35 650 762
Autres		
Indemnisation des accidentés du travail de la Nouvelle-Écosse	156 660	29 746
Taxes de vente provinciales, taxes sur le tabac et l'alcool	38 470	26 826
Transferts à des tiers (note 4)	(195 130)	(56 572)
Total autres	0	0
Total des recettes fiscales	160 000 988	147 164 130

Recettes administrées (suite)

	2001	2000
Recettes non fiscales (note 6)		
Pénalités	91 931	85 128
Intérêts	81 841	61 300
Autres	26 327	14 828
Total des recettes non fiscales	200 099	161 256
Total des recettes administrées au nom du gouvernement du Canada	**160 201 067**	**147 325 386**

Dépenses administrées

Dépenses fédérales		
Prestations fiscales pour enfants	6 810 968	5 999 542
Crédit pour TPS	2 901 708	2 846 993
Allocation pour frais de chauffage	1 459 267	-
Allocations spéciales pour enfants	102 689	88 227
Intérêt	79 392	76 682
Remboursements des prestations de la Sécurité de la vieillesse	(588 467)	(553 575)
Total des dépenses fédérales	10 765 557	8 457 869
Autres dépenses		
Programmes de prestations familiales provinciaux/territoriaux (note 7)	1 769 872	510 592
Recouvrements des provinces et territoires	(1 769 872)	(510 592)
Total des autres dépenses	0	0
Total des dépenses administrées au nom du gouvernement du Canada	**10 765 557**	**8 457 869**

Remboursements éventuels (note 8)
Les notes complémentaires font partie intégrante de l'état.

Approuvé par :

Le commissaire,

Rob Wright

Le président du Conseil de direction,

Michael L. Turcotte

Notes complémentaires à l'état des résultats – Activités administrées

1. Autorisation et objectif

L'Agence des douanes et du revenu du Canada (appelée ici « l'Agence ») a été créée le 1er novembre 1999 en vertu de la *Loi sur l'Agence des douanes et du revenu du Canada* pour soutenir l'évolution de l'administration fiscale et des services douaniers au Canada.

L'Agence est un établissement public figurant à l'annexe II de la *Loi sur la gestion des finances publiques* et elle rend compte au Parlement par l'entremise du ministre du Revenu national. Les dépenses de l'Agence sont financées à même les crédits parlementaires du gouvernement du Canada.

La mission de l'Agence est de fournir appui, conseils et services, notamment :

a) fournir l'appui nécessaire à l'application et au contrôle d'application de la législation fiscale et douanière;
b) mettre en oeuvre toute entente conclue entre elle ou le gouvernement fédéral et le gouvernement d'une province ou un organisme public remplissant des fonctions gouvernementales au Canada et portant sur l'exercice d'une activité, l'administration d'une taxe ou d'un impôt ou l'application d'un programme;
c) mettre en oeuvre toute entente ou tout accord conclu entre elle et un ministère ou organisme fédéral portant sur l'exercice d'une activité ou l'application d'un programme;
d) mettre en oeuvre toute entente conclue entre le gouvernement fédéral et des gouvernements autochtones portant sur l'administration d'une taxe ou d'un impôt.

Dans l'exécution de sa mission, l'Agence :

- perçoit des recettes et administre des lois fiscales pour le compte du gouvernement fédéral, de certaines provinces et territoires et d'autres instances, y compris les Premières nations;
- offre des services douaniers et applique les lois régissant le commerce et les déplacements internationaux;
- exécute certains programmes de prestations sociales et de soutien financier prévus par le régime fiscal au bénéfice de la population canadienne.

Aux fins des rapports financiers, les activités de l'Agence ont été séparées en deux états des résultats : les activités administrées et les activités de l'Agence. L'état des résultats – Activités administrées a été séparé en deux parties : recettes administrées et dépenses administrées. Il comprend les produits et les charges contrôlés par des tiers, tels du gouvernement fédéral, une province, un territoire ou tout autre groupe ou organisation, qui sont administrés par l'Agence en leur nom. L'état des résultats – Activités de l'Agence comprend les produits et les charges de fonctionnement contrôlés par l'Agence et qui servent à la gestion de l'organisation. Le but de la séparation des activités de l'Agence et des activités administrées est de faciliter, entre autres choses, l'évaluation du rendement de l'Agence dans l'exécution de sa mission.

L'Agence administre, pour le compte d'autres entités, les impôts et les taxes de vente, les cotisations au Régime de pensions du Canada (RPC), les cotisations d'assurance-emploi (AE) et les montants perçus pour d'autres groupes ou organisations. L'Agence est chargée de l'application et de l'exécution des lois suivantes et d'autres lois en vertu desquelles le ministre du Revenu national joue un rôle autorisé : la *Loi sur l'Agence des douanes et du revenu du Canada*, la *Loi sur les allocations spéciales pour enfants*, la *Loi sur les douanes*, le *Tarif des douanes*, la *Loi sur le ministère du Revenu national*, la *Loi sur l'accise*, la *Loi sur la taxe d'accise* (y compris la taxe sur les produits et services (TPS)/la taxe de vente harmonisée (TVH)), la *Loi de l'impôt sur le revenu* et autres.

Le ministre du Revenu national est responsable de l'Agence et demeure comptable au Parlement de l'administration et de l'application par l'Agence des diverses lois fiscales et douanières.

2. Principales conventions comptables

Aux termes de l'alinéa 88(2)*a)* de la *Loi sur l'Agence des douanes et du revenu du Canada*, l'état des résultats – Activités administrées a été préparé en conformité avec des principes comptables compatibles avec ceux utilisés dans l'établissement des états financiers du gouvernement du Canada. Le but de cet état des résultats est de présenter l'impôt et les recettes et dépenses fiscales que l'Agence administre au nom du gouvernement fédéral, des gouvernements provinciaux et territoriaux et d'autres organisations. Les principales conventions comptables sont les suivantes :

a) Constatation des recettes fiscales

Généralement, les recettes fiscales sont comptabilisées dans l'exercice où elles sont reçues, nettes des remboursements. Les transferts à des tiers sont généralement comptabilisés selon la méthode de la comptabilité de caisse. Les remboursements de recettes fiscales sont généralement affectés à l'exercice correspondant au début du cycle de traitement de la cotisation d'impôt sur le revenu. Avec la mise en œuvre d'un nouveau système de traitement de l'impôt sur le revenu des sociétés durant 2000-2001, les remboursements d'impôt sur le revenu des sociétés sont maintenant alloués à l'année où le traitement est normalement fait. Les cas importants de remboursements d'impôt qui ont été en appel devant la Cour fédérale du Canada ou la Cour suprême du Canada sont comptabilisés lorsque le tribunal a rendu une décision en faveur du contribuable et que la Couronne a décidé de ne pas poursuivre plus loin.

b) Constatation des recettes non fiscales

Toutes les recettes non fiscales de l'état des résultats – Activités administrées sont généralement comptabilisées dans l'exercice où elles sont reçues. Les pénalités comprennent les montants perçus pour paiement en retard de la TPS, des droits et des taxes d'accise. Les intérêts et pénalités sur l'impôt sont comptabilisés comme recettes fiscales.

c) Dépenses

Les crédits trimestriels pour la taxe sur les produits et services et les paiements au titre de la prestation fiscale pour enfants, de l'allocation spéciale pour enfants et de l'allocation pour frais de chauffage sont comptabilisés dans l'exercice auquel ils se rapportent. Les remboursements des prestations de sécurité de la vieillesse sont enregistrés quand les déclarations d'impôt sont cotisées. Les dépenses et les recouvrements liés aux programmes provinciaux et territoriaux sont comptabilisés selon la méthode de la comptabilité de caisse.

À partir de l'exercice financier 2001-2002, le gouvernement a modifié ses politiques comptables afin d'adopter la méthode de la comptabilité d'exercice intégrale. Simultanément, l'Agence met en place ces nouvelles politiques et préparera de nouveaux états financiers relatifs aux activités administrées, par exemple un état de l'actif et du passif administrés, un état des recettes administrées, un état des dépenses administrées et un état des flux de trésorerie administrés à partir de l'année financière se terminant le 31 mars 2002.

3. Recettes fiscales

Dans le cours normal de ses activités, l'Agence perçoit des montants auprès des contribuables et leur en rembourse. Le tableau qui suit donne la ventilation des montants de recettes brutes et des remboursements présentés à l'état des résultats – Activités administrées :

	2021			2020
	Recettes brutes	Remboursements	Recettes nettes	Recettes nettes
	(en milliers de dollars)			
Impôt sur le revenu				
Particuliers	180 961 453	17 199 072	163 762 381	154 161 820
Sociétés	37 667 876	7 019 671	30 647 905	28 221 808
Non-résidents et autres	4 499 520	187 288	4 312 234	3 499 264
Total de l'impôt sur le revenu	223 428 529	24 406 029	199 022 500	182 972 810
TPS et TVH, Accise et Douanes				
Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH)	60 814 436	31 172 918	29 641 521	27 376 527
Taxes d'accise sur l'énergie	4 810 037	4 753	4 805 284	4 757 133
Autres droits et taxes d'accise	3 529 467	15 417	3 514 050	3 214 211
Droits de douane à l'importation	3 005 774	198 457	2 807 317	2 105 117
Total TPS et TVH, Accise et des droits de douane	72 159 704	31 391 542	40 768 162	37 452 988
Autres				
Indemnisation des accidentés du travail de la Nouvelle-Écosse	156 660	0	156 660	29 746
Taxes de vente provinciales, taxes sur le tabac et l'alcool	38 470	0	38 470	26 826
Total autres	195 130	0	195 130	56 572

3. Recettes fiscales

Dans le cours normal de ses activités, l'Agence perçoit des montants auprès des contribuables et leur en rembourse. Le tableau qui suit donne la ventilation des montants de recettes brutes et des remboursements présentés à l'état des résultats – Activités administrées :

	2001			2000
	Recettes brutes	**Rembour-sements**	**Recettes nettes**	**Recettes nettes**
	(en milliers de dollars)			
Impôt sur le revenu				
Particuliers	180 961 433	17 198 072	163 763 361	154 151 820
Sociétés	37 967 576	7 019 671	30 947 905	25 321 506
Non-résidents et autres	4 499 520	187 286	4 312 234	3 499 284
Total de l'impôt sur le revenu	223 428 529	24 405 029	199 023 500	182 972 610
TPS et TVH, Accise et Douanes				
Taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH)	60 814 436	31 172 915	29 641 521	27 376 527
Taxes d'accise sur l'énergie	4 810 037	4 753	4 805 284	4 757 133
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Taxes de vente provinciales, taxes sur le tabac et l'alcool	38 470	0	38 470	26 826
Total autres	195 130	0	195 130	56 572

4. Transferts/recettes perçues pour le compte de tiers

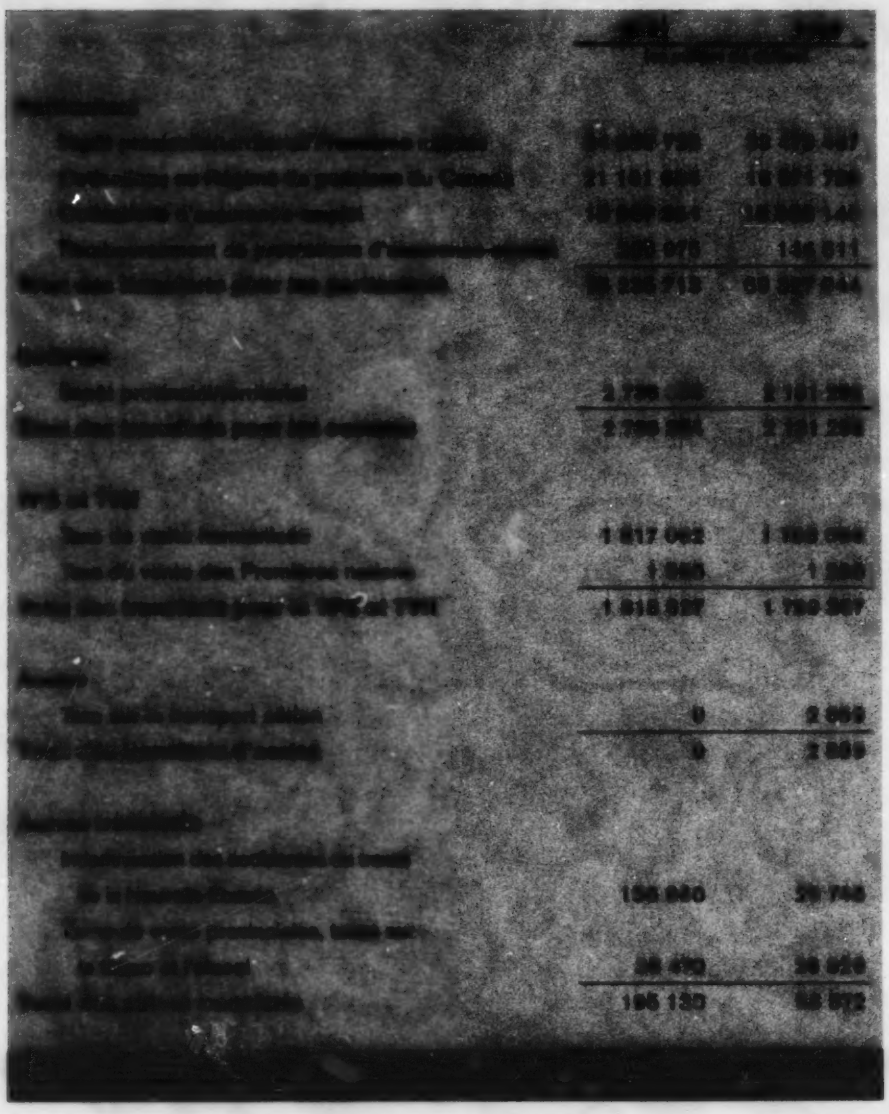
Les transferts sont faits par l'ADRC à d'autres entités pour lesquelles elle administre les taxes. Les transferts sont faits soit directement à l'entité pour laquelle l'ADRC perçoit les taxes, par exemple Développement des ressources humaines Canada pour le Régime de pensions du Canada, le Compte d'assurance-emploi, et les prestations d'assurance-emploi remboursées, soit à un compte créditeur duquel le ministère des Finances tire les fonds pour les transferts faits à la tierce partie pour laquelle la taxe est administrée. Il en est de même des transferts faits à une province, à un territoire ou à une Première nation.

Les transferts effectués au cours d'un exercice sont constitués de deux éléments :

1) les transferts liés à une période en cours, par exemple une année d'imposition. Ces montants sont généralement déterminés à l'aide des meilleures estimations;
2) un ajustement final pour une période antérieure. Cet ajustement des recettes fiscales totales permet de faire concorder les transferts estimés et comptabilisés de la période antérieure avec de l'information réelle, telle que des sommes cotisées.

Toutes les différences entre les meilleures estimations et les sommes réellement dues à des tiers pour lesquelles l'Agence administre les taxes ne seront donc déterminées qu'au cours de périodes futures lorsque les informations réelles seront connues. Ces différences apparaissent à l'état financier de l'exercice au cours duquel elles sont déterminées.

Le tableau qui suit contient les données sur les transferts présentés à l'état des résultats — Activités administrées :



Le tableau qui suit contient les données sur les transferts présentés à l'état des résultats — Activités administrées :

	2001	2000
	(en milliers de dollars)	
Particuliers		
Impôt provincial/territorial/Premières nations	34 880 720	33 473 467
Cotisations au Régime de pensions du Canada	21 161 664	16 871 726
Cotisations d'assurance-emploi	18 987 354	18 838 140
Remboursement de prestations d'assurance-emploi	205 975	144 611
Total des transferts pour les particuliers	75 235 713	69 327 944
Sociétés		
Impôt provincial/territorial	2 736 354	2 131 298
Total des transferts pour les sociétés	2 736 354	2 131 298
TPS et TVH		
Taxe de vente harmonisée	1 817 062	1 798 099
Taxe de vente des Premières nations	1 565	1 268
Total des transferts pour la TPS et TVH	1 818 627	1 799 367
Accise		
Taxe sur le transport aérien	0	2 859
Total des transferts d'accise	0	2 859
Autres transferts		
Indemnisation des accidentés du travail de la Nouvelle-Écosse	156 660	29 746
Taxes de vente provinciales, taxes sur le tabac et l'alcool	38 470	26 826
Total des autres transferts	195 130	56 572

5. Taxe sur les produits et services/taxe de vente harmonisée

La taxe sur les produits et services (TPS) perçue par la plupart des autres organisations du gouvernement fédéral n'est pas incluse dans l'état. Au fur et à mesure que les organisations du gouvernement fédéral changeront leurs systèmes comptables au cours de la prochaine année, ces montants seront administrés par l'Agence et seront inclus dans le présent état financier.

La TPS perçue sur les biens et services dans la province de Québec au nom du gouvernement fédéral est transférée par le ministère du Revenu du Québec à l'Agence; elle est donc présentée à l'état.

Les montants comptabilisés comprennent la taxe de vente harmonisée (TVH) et la taxe de vente des Premières nations, le cas échéant. Les montants de TPS et de TVH reçus sont comptabilisés nets des remises et remboursements réclamés par les inscrits. Les montants des transferts de TVH aux provinces et de la taxe de vente des Premières nations sont calculés en conformité avec les ententes les régissant.

6. Autres recettes non fiscales

Le tableau qui suit fournit les recettes non fiscales administrées :

	2001	2000
	(en milliers de dollars)	
Recettes non fiscales		
Pénalités TPS et accise	91 931	85 128
Intérêts TPS et accise	81 841	61 300
Autres		
Saisies	11 331	8 974
Amendes et confiscations	14 931	4 676
Vente d'articles non réclamés, etc.	65	1 178
	26 327	14 828

5. Taxe sur les produits et services/taxe de vente harmonisée

La taxe sur les produits et services (TPS) perçue par la plupart des autres organisations du gouvernement fédéral n'est pas incluse dans l'état. Au fur et à mesure que les organisations du gouvernement fédéral changeront leurs systèmes comptables au cours de la prochaine année, ces montants seront administrés par l'Agence et seront inclus dans le présent état financier.

La TPS perçue sur les biens et services dans la province de Québec au nom du gouvernement fédéral est transférée par le ministère du Revenu du Québec à l'Agence; elle est donc présentée à l'état.

Les montants comptabilisés comprennent la taxe de vente harmonisée (TVH) et la taxe de vente des Premières nations, le cas échéant. Les montants de TPS et de TVH reçus sont comptabilisés nets des remises et remboursements réclamés par les inscrits. Les montants des transferts de TVH aux provinces et de la taxe de vente des Premières nations sont calculés en conformité avec les ententes les régissant.

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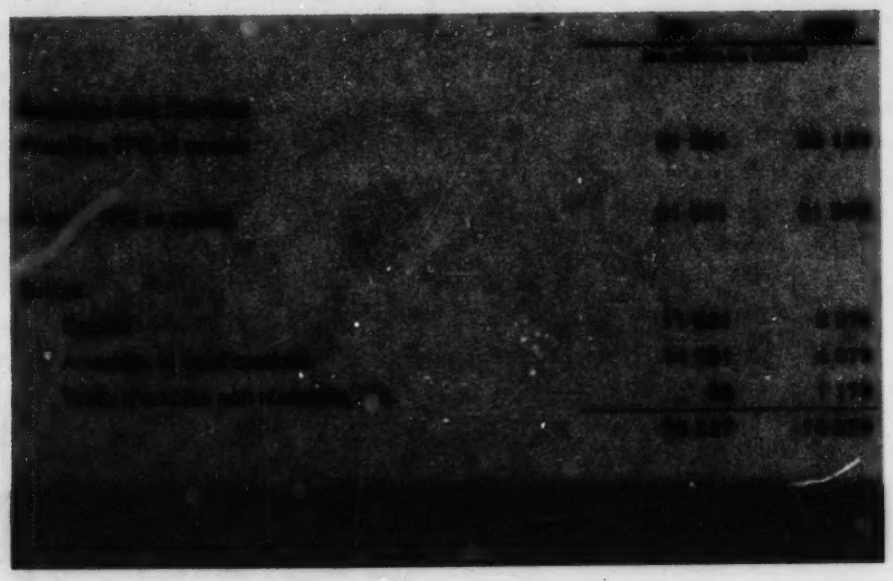
Le tableau qui suit fournit les recettes non fiscales administrées :



7. Programmes provinciaux/territoriaux de prestations

Les programmes provinciaux/territoriaux sont les suivants : le crédit sur la taxe de vente harmonisée de Terre-Neuve et Labrador, le supplément pour les personnes âgées de Terre-Neuve et Labrador, la prestation pour enfants de Terre-Neuve et Labrador, la prestation pour enfants de la Nouvelle-Écosse, la prestation pour enfants du Nouveau-Brunswick, la prestation pour enfants de la Saskatchewan, le crédit sur la taxe de vente de la Saskatchewan, le crédit d'impôt à l'emploi familial de l'Alberta, le remboursement de la taxe énergétique de l'Alberta, les prestations familiales de la Colombie-Britannique, la prestation sur le revenu gagné de la Colombie-Britannique, le rabais énergétique de la Colombie-Britannique, la prestation pour enfants du Yukon, la prestation pour enfants des Territoires du Nord-Ouest, le dividende aux contribuables de l'Ontario et la prestation pour enfants du Nunavut. Ces montants représentent des paiements effectués par l'Agence aux contribuables pour le compte des provinces. Ces montants sont subséquemment recouvrés des provinces/territoires.

8. Remboursements éventuels importants

Les remboursements éventuels importants représentent des montants qui pourraient se transformer en remboursements réels advenant un ou plusieurs événements futurs. Si l'événement futur est probable et qu'une estimation raisonnable du montant à rembourser peut être effectuée, le montant est constaté par régularisation.

Les réclamations de remboursements importants sont présentées tant qu'une décision n'a pas été rendue et tant que les appels devant la Cour fédérale du Canada ou la Cour suprême du Canada n'ont pas été épuisés ou ne seront pas exercés. Les remboursements sont alors, selon le cas, comptabilisés comme créditeurs ou non. Au 31 mars 2001, le montant des réclamations et des causes en litige importantes en matière de remboursements, en appel devant la Cour fédérale du Canada ou la Cour suprême du Canada, s'élevait à 1 123 millions de dollars (802 $ millions au 31 mars 2000).

9. Comptes débiteurs

Les comptes débiteurs des recettes fiscales ne sont pas vérifiés et sont présentés sous forme de note dans les *Comptes publics du Canada.* Les données des soldes non vérifiés sont incluses dans la section 4 du Volume II (Partie II) des *Comptes publics du Canada.*

10. Comptes de dépôts et de fiducie

L'Agence reçoit des dépôts remboursables demandés en garantie, en conformité à divers règlements. Les dépôts en main au 31 mars se chiffrent comme suit :

	2001	2000
	(en milliers de dollars)	
Dépôts de garantie		
Solde au début de l'exercice	12 178	11 398
plus : dépôts	5 285	2 179
moins : déboursés	1 049	1 399
Solde à la fin de l'exercice	**16 414**	**12 178**
Dépôts temporaires reçus des importateurs		
Solde au début de l'exercice	700	745
Opérations nettes durant l'exercice	(144)	(45)
Solde à la fin de l'exercice	**556**	**700**

Le compte de dépôts de garantie a été établi afin d'inscrire les sommes en espèces et les garanties exigées pour acquitter les droits de douanes et les taxes d'accise prévus sur les biens importés ainsi que les taxes de vente et d'accise à payer par les détenteurs de licence en vertu de la *Loi sur les douanes* et de la *Loi sur la taxe d'accise*.

Le compte des dépôts temporaires reçus des importateurs a été établi afin d'inscrire les dépôts de garantie provisoires reçus des importateurs, afin d'assurer une conformité avec divers règlements des douanes et de l'accise en ce qui concerne l'entrée temporaire de marchandises au pays.

11. Données comparatives

Certaines données comparatives ont été redressées afin de se conformer à la présentation utilisée dans l'exercice en cours.

10. Comptes de dépôts et de fiducie

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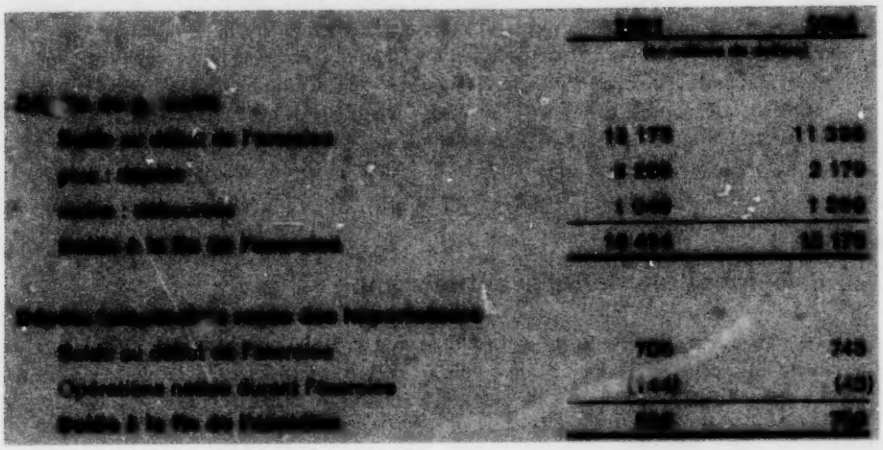

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11. Données comparatives

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Information financière

supplémentaire non vérifiée

Rapport de gestion
Activités de l'Agence

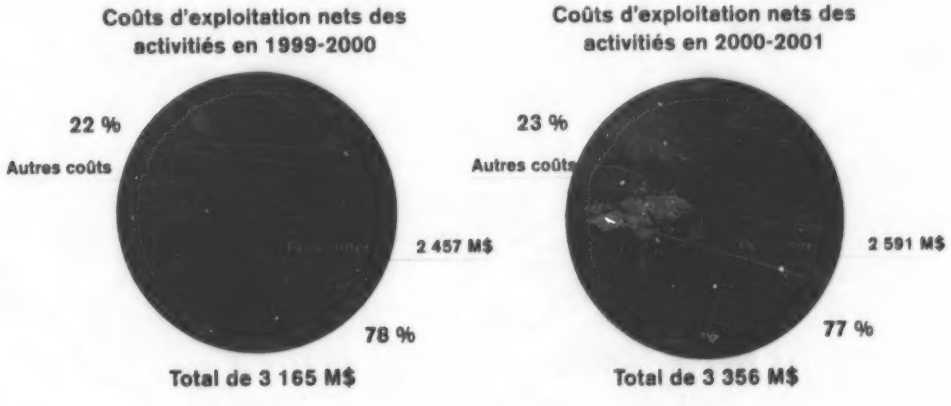
Gestion de l'Agence

L'Agence des douanes et du revenu du Canada (ADRC) est organisée et gérée principalement en fonction de cinq secteurs d'activités. Dans chaque secteur, les programmes fonctionnels (comme les douanes, les cotisations et recouvrements, les programmes de l'observation, etc.) offrent un niveau supplémentaire de ventilation grâce auquel des écarts peuvent être relevés et des explications, formulées. Les renseignements concernant les programmes fonctionnels et les résultats obtenus sont exposés dans l'annexe intitulée *Renseignements additionnnels sur le rendement par secteur d'activité*. La majeure partie des écarts dans les dépenses entre les exercices est liée aux nouveaux pouvoirs reçus par l'Agence en 2000-2001. Ces pouvoirs sont décrits dans l'annexe et comprennent des présentations au Conseil du Trésor pour le *Plan d'action des douanes*, la présentation d'ensemble du budget de février 2000 et la présentation de l'énoncé économique d'octobre 2000.

Bon nombre de facteurs opérationnels clés ont eu des incidences sur les affaires de l'Agence au cours de l'exercice 2000-2001, et les dépenses accrues de 2000-2001 leur sont en partie imputables. Parmi ces facteurs, il y a l'augmentation du nombre de voyageurs qui sont entrés au Canada (3,8 %) ainsi que l'augmentation du nombre de particuliers (1,3 %) et de sociétés (3,7 %) produisant des déclarations. De plus, des conventions collectives ont été signées et des ententes sur la parité salariale ont été conclues, ce qui a donné lieu à une augmentation des dépenses.

Coûts d'exploitation nets

Les coûts d'exploitation nets de l'Agence sont composés d'environ 77 % de coûts liés au personnel (salaires, autres indemnités et avantages) et de 23 % d'autres coûts. Ces autres coûts comprennent principalement les coûts liés au personnel (p. ex. les déplacements des vérificateurs, les ordinateurs personnels, les articles de papeterie, les fournitures, etc.). Ainsi, les coûts liés au personnel constituent les principaux inducteurs de coûts de l'Agence, comme le démontrent les graphiques ci-dessous:



Coûts liés au personnel (salaires, autres indemnités et avantages)

Les coûts liés au personnel de l'Agence (salaires, autres indemnités et avantages) ont augmenté d'environ 5 %, soit de 134 millions de dollars, par rapport à 1999-2000. Cette augmentation s'explique principalement par les facteurs suivants : le financement reçu du Conseil du Trésor pour les conventions collectives, y compris les ententes de parité salariale pour le groupe de l'administration du personnel et les membres de l'AFPC; les nouveaux pouvoirs accordés par le Conseil du Trésor, qui ont été décrits précédemment et qui sont liés au budget fédéral de février 2000, à l'énoncé économique d'octobre 2000 et au projet de modernisation des douanes.

Les autres indemnités et avantages comptent pour environ 55 millions de cette augmentation de 134 millions de dollars, et sont directement liés à l'augmentation des salaires mentionnée ci-dessus [p. ex., régimes d'avantages sociaux des employés (20 M$), heures supplémentaires (16 M$), assurance-santé (7 M$) ainsi que congés annuels et congés compensatoires (10 M$)].

Autres coûts

Les autres coûts ont augmenté de 8 %, ce qui représente environ 56 millions de dollars. Ces dépenses sont toutes liées, de près ou de loin, aux augmentations de salaire mentionnées ci-dessus. Les grandes composantes de cette augmentation se rapportent aux éléments suivants : déplacements et communications (14 M$), hébergement (18 M$), services professionnels et services spéciaux (15 M$), paiements de transfert (24 M$), achats et réparations (23 M$); compensés par une diminution des coûts des autres services (13 M$), terrains et bâtiments (13 M$), et par l'augmentation des recettes non fiscales (12 M$).

Rapport de gestion
Recettes administrées

L'état des résultats – Activités administrées indique les recettes et les dépenses totales administrées par l'ADRC pour le compte du gouvernement du Canada. Conformément à la note 3 des états financiers, l'ADRC perçoit des montants, puis en rembourse certains aux contribuables. Les montants analysés dans l'exposé narratif qui suit sont présentés déduction faite des remboursements, comme ils apparaissent dans l'état des résultats.

Les recettes brutes, y compris les recettes non fiscales et déduction faite des remboursements, qui sont administrées pour le compte du gouvernement du Canada ont totalisé 240,2 milliards de dollars en 2000-2001, une augmentation de 19,6 milliards de dollars ou de 8,9 % par rapport à 1999-2000.

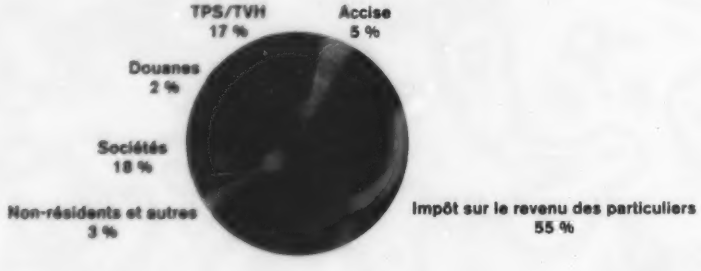
De plus, des transferts sont effectués soit directement aux parties pour le compte desquelles l'ADRC perçoit les impôts, comme Développement des ressources humaines Canada pour le Régime de pensions du Canada et l'assurance-emploi, soit à un compte de passif à partir duquel le ministère fédéral des Finances fait des transferts aux parties pour lequelles les impôts sont administrés. Les transferts aux provinces et aux territoires de même qu'aux Premières nations sont effectués selon cette dernière méthode.

Les transferts ont augmenté de 9,1 %, pour passer à 80 milliards de dollars en 2000-2001.

Il en résulte que les recettes totales administrées pour le compte du gouvernement du Canada se sont chiffrées à 160,2 milliards de dollars, ce qui représente une hausse de 12,9 milliards de dollars ou de 8,7 % par rapport à 1999-2000.

Les sections qui suivent présentent en détail les principales composantes des recettes et des dépenses.

Composition des recettes administrées pour le compte du gouvernement du Canada pour 2000-2001



Impôt sur le revenu des particuliers

Les recettes provenant de l'impôt sur le revenu des particuliers comprennent les retenues à la source de l'impôt fédéral et provincial sur le revenu des particuliers, les paiements sur production, les acomptes provisionnels et le recouvrement des arriérés ainsi que les cotisations au Régime de pensions du Canada et à l'assurance-emploi. Ces recettes ont augmenté de 9,6 milliards de dollars ou de 6,2 % en 2000-2001.

La croissance des recettes brutes aurait été plus forte en 2000-2001 n'eût été des mesures d'allégement fiscales annoncées dans le budget de février 2000 et dans *l'Énoncé économique* et *Mise à jour budgétaire* d'octobre 2000, qui ont eu un effet modérateur sur l'augmentation des recettes provenant de l'impôt sur le revenu des particuliers.

Au chapitre de l'impôt sur le revenu des particuliers :

- Les retenues à la source ont augmenté de 3,2 % ou de 3,4 milliards de dollars, rejoignant les données de Statistique Canada, selon lesquelles l'emploi à temps plein et à temps partiel a progressé de 2,6 %, les règlements salariaux ont augmenté de 2,2 % et le revenu d'emploi global a connu une hausse de 7,2 % en 2000.

- Les paiements sur production ont augmenté de 451 millions de dollars ou de 5,1 % en 2000-2001. Le nombre de déclarations ayant fait l'objet d'une cotisation et comportant un solde envers le gouvernement a augmenté de 4,5 %.

- Les acomptes provisionnels se sont accrus de 914 millions de dollars ou de 6,9 % en 2000-2001. Parallèlement, le nombre d'auteurs d'acomptes provisionnels a augmenté de 4,9 % par rapport à l'année dernière, et le montant moyen des acomptes à verser a augmenté de 10 $ par client.

- Les cotisations au RPC ont fait un bond de 4,3 milliards de dollars en raison d'un niveau d'emploi plus élevé, mais surtout par suite d'une majoration du plafond de cotisation, qui est passé de 37 400 $ en 1999 à 37 600 $ en 2000, ainsi que du taux de cotisation employeur-employé qui, au cours de la même période, est passé de 3,5 % à 3,9 %.

- Les cotisations d'assurance-emploi ont connu, en 2000-2001, une maigre hausse de 0,8 %, imputable à l'effet de compensation considérable qu'a exercé la réduction du taux de cotisation salariale de 2,6 % à 2,4 % par tranche de 100 $ de rémunération assurable, entrée en vigueur en janvier 2000, sur l'augmentation du taux d'emploi et du salaire moyen.

Sociétés, non-résidents et autres

Les recettes provenant de l'impôt des sociétés ont dépassé de 5,6 milliards de dollars ou de 22,2 % celles de 1999-2000. Selon les données de Statistique Canada, les bénéfices des sociétés ont augmenté de 21,2 % en 2000.

Les impôts des non-résidents et d'autres sources ont augmenté de 0,8 milliard de dollars ou de 23,2 %, principalement en raison de la plus grande vigueur de l'économie en 2000-2001 qu'en 1999-2000.

TPS et TVH (y compris la TPS sur les importations)

Les recettes attribuables à la TPS/TVH ont, en 2000-2001, dépassé de 2,3 milliards de dollars ou de 8,3 % celles de l'année antérieure. Les données de Statistique Canada révèlent que les ventes au détail ont, en 2000, augmenté de 6,3 % par rapport à 1999, et que les importations ont connu une hausse de 11,1 %. Une mauvaise répartition des recettes en 1999-2000 entre les droits de douane et la TPS sur les importations semble avoir faussé les écarts.

Droits de douanes

En 2000-2001, les recettes douanières se sont accrues de 0,7 milliard de dollars ou de 33,4 % par rapport à 1999-2000. Selon les données de Statistique Canada, les importations en 2000 ont connu une hausse de 11,1 % par rapport à 1999. Une mauvaise répartition des recettes en 1999-2000 entre les droits de douane et la TPS sur les importations semble avoir faussé les écarts.

Droits et taxes d'accise

Les droits et les taxes d'accise ont connu une légère hausse de 4,4 % ou de 0,3 milliard de dollars entre 1999-2000 et 2000-2001.

Autres

Le programme d'indemnisation des accidentés du travail de la Nouvelle-Écosse n'est entré en vigueur qu'au cours du quatrième trimestre de 1999-2000.

Recettes non fiscales

Les recettes non fiscales ont augmenté de 38 millions de dollars ou de 24 %. La majeure partie de cette hausse peut être imputée à l'augmentation des pénalités et des intérêts perçus dans le cadre de l'activité de recouvrement. Le reste de l'augmentation est attribuable à divers autres éléments.

Dépenses fédérales

Les dépenses fédérales engagées pour les activités administrées ont, au total, augmenté de 2,3 milliards de dollars ou de 27,3 %. Plus de la moitié de cette hausse s'explique par la mise en œuvre d'un programme gouvernemental visant à compenser l'augmentation des frais de chauffage par des paiements uniques versés aux particuliers qui sont admissibles au crédit pour la taxe sur les produits et services sclon leurs déclarations de revenus de 1999. Le reste de la hausse est principalement attribuable à une augmentation du montant des prestations fiscales pour enfants versée aux contribuables, qui est entrée en vigueur en juillet 2000.